PUBLIC ACCOUNTS

OF THE

GOVERNMENT OF THE YUKON TERRITORY

for the year ended March 31, 1990

Yukon
Finance

Yukon
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91-00905/

October 22, 1990

Mr. Kenneth McKinnon
Commissioner of the
Yukon Territory

In accordance with the provisions of Section 8(1) of the Financial Administration Act, I have the honour to submit herewith, the Public Accounts for the fiscal year ended March 31, 1990.

Piers McDonald
Minister of Finance

PUBLIC ACCOUNTS OF THE

GOVERNMENT OF THE YUKON TERRITORY

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SECTION I

INTRODUCTION

INTRODUCTION TO THE PUBLIC ACCOUNTS

The principal purpose of the Public Accounts is to provide information to the Legislative Assembly and the public on;

- the financial affairs and resources of the Government and its corporations, and

- whether the financial resources were administered by the Government in accordance with the limits set by the relevant legislative authorities.

The Public Accounts include audited financial statements of the Government, detailed supporting schedules, and supplementary financial statements of its corporations.

The information contained in the Public Accounts has been prepared by the Department of Finance in accordance with Section 8 of the Financial Administration Act. This information includes the financial statements which have been prepared in accordance with the accounting policies set out in Note 2 of the statements. All financial information appearing in the detailed supporting schedules is consistent with that contained in the financial statements.

The Department of Finance maintains systems of financial management and control to provide timely and reliable information to users, properly safeguard assets, and to ensure all financial transactions are in accordance with the Financial Administration Act.

The Auditor General of Canada provides an independent opinion on the financial statements and his audit report accompanies the financial statements. The audits report provides assurance that;

- the information contained in the financial statements is presented fairly, and

- that all transactions reviewed by the Auditor General of Canada have, in all significant respects, been within the statutory powers of the Government.

The Public Accounts are tabled annually in the Legislative Assembly and are subsequently referred to the Public Accounts Committee. The Public Accounts Committee will report to the Legislative Assembly on the results of its examination together with any recommendations.

SECTION II

REPORT OF THE AUDITOR GENERAL OF CANADA

AUDITOR GENERAL OF CANADA VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Legislative Assembly of the Yukon Territory

I have examined the statement of assets and liabilities of the Government of the Yukon Territory as at March 31, 1990 and the statements of revenues and expenditures, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Government as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied, except for the change in the method of providing for retirement allowances for members of the Legislative Assembly as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Government, the financial statements are in agreement therewith and the transactions that have come to my notice have, in all significant respects, been within the statutory powers of the Government.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
August 24, 1990

SECTION III

FINANCIAL STATEMENTS

GOVERNMENT OF THE YUKON TERRITORY

Statement of Assets and Liabilities
as at March 31, 1990

ASSETS

	1990	1989
	(thousands of dollars)	
Current		
Cash and short-term investments	$ 31,417	$ 25,154
Due from Canada (Note 4)	14,393	16,367
Accounts receivable (Note 5)	11,863	11,539
Due from Yukon Housing Corporation	2,108	2,063
Inventories (Note 6)	4,215	3,957
	63,996	59,080
Due from Territorial corporations (Note 7)	15,036	15,036
Long-term receivables (Note 8)	17,368	17,817
Land held for sale (Note 9)	16,764	16,848
Fixed assets, at a nominal value of one dollar	-	-
	$ 113,164	$ 108,781

LIABILITIES

Current		
Accounts payable and accrued liabilities (Note 10)	$ 33,858	$ 32,922
Deferred revenues	5,593	4,933
	39,451	37,855
Provision for employee termination benefits	7,920	7,635
Unmatured debt (Note 11)		
Loans from Canada	7,944	8,753
Other debentures	1,368	1,472
Road Equipment Reserve Fund (Schedule A)	2,568	2,545
	59,251	58,260

SURPLUS

Accumulated surplus	53,913	50,521
	$ 113,164	$ 108,781

Approved:

Charles J. Sanderson

Deputy Head of the Department of Finance

J.K. McKinnon

Commissioner

GOVERNMENT OF THE YUKON TERRITORY

Statement of Surplus
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Accumulated surplus at beginning of year	$ 50,521	$ 45,339
Surplus for the year	3,392	5,182
Accumulated surplus at end of year	$ 53,913	$ 50,521

GOVERNMENT OF THE YUKON TERRITORY

Statement of Revenues and Expenditures
for the year ended March 31, 1990

	1990		1989
	Main Estimates	Actual	Actual
	(Note 15)	(thousands of dollars)	
Revenues (Schedule B)	$ 260,829	$ 264,442	$ 247,355
Recoveries (Schedule C)			
Operations and maintenance	31,912	33,928	34,482
Capital	24,456	12,530	12,284
	317,197	310,900	294,121
Expenditures (Schedule D)			
Operations and maintenance	222,911	229,646	207,804
Capital	93,700	77,862	81,135
	316,611	307,508	288,939
Surplus for the year	$ 586	$ 3,392	$ 5,182

GOVERNMENT OF THE YUKON TERRITORY

Statement of Changes in Financial Position
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Cash provided by (used for) operating activities		
Surplus for the year	$ 3,392	$ 5,182
Non-cash items		
Employee termination benefits	285	382
Land write-off	2,569	-
Change in other non-cash components of working capital	4,182	(2,038)
	10,428	3,526
Cash provided by (used for) financing activities		
Increase in Road Equipment Reserve Fund	23	371
Repayment of loans from Canada	(739)	(676)
Repayment of debentures	(92)	(153)
	(808)	(458)
Cash provided by (used for) investing activities		
Investment in land inventory	(3,490)	(3,951)
Recoveries from sale of land inventory	1,005	1,504
Loans advanced	(3,027)	(3,884)
Loans repaid	2,014	1,896
New agreements for sale	(1,138)	(1,269)
Agreements for sale repaid	1,279	1,667
	(3,357)	(4,037)
Increase (decrease) in cash and short-term investments	6,263	(969)
Cash and short-term investments		
Beginning of the year	25,154	26,123
End of the year	$ 31,417	$ 25,154

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

1. Authority and operations

The Yukon Territory operates under the authority of the Yukon Act. All disbursements for operations and loans are authorized by the Legislative Assembly.

2. Significant accounting policies

Financial statements

These financial statements are prepared in accordance with the Yukon Act and the Financial Administration Act (Yukon). Financial statements of the Yukon Liquor Corporation, the Yukon Housing Corporation, the Yukon Development Corporation and the Compensation Fund (Yukon) have not been consolidated and have been reported on separately.

Net income of the Yukon Liquor Corporation is included in revenues. Net cost of operations of the Yukon Housing Corporation is included in the grant to the Corporation. Income of the Compensation Fund (Yukon) and the Yukon Development Corporation is retained within the entities and is, therefore, not reflected in the financial statements.

These statements have been prepared by management in accordance with stated accounting policies. The more significant accounting policies of the Government are as follows:

Inventories

Inventories are valued at the lower of cost and replacement value and consist primarily of fuel and lubricants, repair parts, stationery and office supplies, highway materials, and engineering, building and maintenance supplies. Other materials and supplies are charged to expenditures at the time of acquisition.

Land held for sale

Land held for sale comprises the costs of acquiring, planning and developing serviced lots for eventual sale. The lots are valued at the lower of cost and estimated market value. Gains or losses on the sale of lots are recognized at the time of sale.

Fixed assets

Fixed assets, except land held for sale, are charged to expenditures at the time of acquisition or construction and are shown on the statement of assets and liabilities at a nominal value of $1.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

Road Equipment Reserve Fund

This Fund was established by the Fourth Appropriation Ordinance, 1971, and continued under the Financial Administration Act. Its balance is not to exceed $5 million. Charges for the use of road equipment are on a cost recovery basis and are reflected as expenditures of user departments. Charges are credited to the Fund together with the proceeds from the sale of equipment. Purchases of replacement equipment and operating expenditures are charged to the Fund when incurred.

Deferred revenues

Deferred revenues comprise primarily remittances of income taxes for the first three months of the following taxation year together with motor vehicle licence fees for the following fiscal year.

Taxes and general revenues

Income taxes, levied under the Income Tax Act (Yukon), are collected by Canada under a tax collection agreement and are remitted monthly. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which the taxation year ends, together with known income tax adjustments arising in the fiscal year.

Other taxes and general revenues are usually recorded on an accrual basis. Revenue from property and school taxes, assessed on a calendar year basis, is recognized in the fiscal year in which the calendar year ends.

Grants from Canada in lieu of school and property taxes on federal property are recorded on the basis of preliminary estimates. Adjustments made on finalization of the assessments by Public Works Canada are recognized in the accounts when known.

Contributions from Canada

Established Programs Financing (EPF) contributions, received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977, are recorded as revenue when received together with known adjustments arising in the fiscal year.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

Grant from Canada

The grant is subject to the terms of a financial agreement with Canada and is receivable in instalments that are recorded as revenue when received together with known adjustments arising in the fiscal year.

These adjustments arise when income tax collections, certain operating revenues and recoveries, Established Programs Financing contributions and revised formula financing escalator indices are more or less than the amounts used to determine the grant for the year. Other adjustments may arise under the Formula Financing Agreement when Canada agrees to provide additional funds to cover costs for programs arising out of new Federal initiatives or unforeseen events.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis.

Expenditure recoveries

Expenditures are recovered from Canada under various cost-sharing agreements including maintenance of the Alaska Highway, social assistance and occupational training. The amounts are recorded as recoverable in the year in which the expenditures are incurred. Any adjustments upon finalization are reflected in the accounts in the year of adjustment.

Pensions

Contributions are made by the Government and its employees in equal amounts to the Public Service Superannuation Plan of the Federal Government. The Government's contribution represents the total liability of the Government.

The Government provides for retirement allowances for members of the Legislative Assembly using the projected accrued benefit cost method. The cost is actuarially computed based on a number of assumptions about future events, such as inflation rates, interest rates, salary, indemnity and expense allowance increases and member retirement and mortality. The expected long-term inflation rate beginning in eight years is 4%. The assumptions used reflect the Government's best estimates of expected long-term rates and short-term forecasts.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

3. Change in accounting policy

At March 31, 1990 the Government provided for retirement allowances for members of the Legislative Assembly using the projected accrued benefit cost method. Previously, provision was made on a current basis. This change in accounting policy has been applied prospectively as the information for retroactive application could not be reasonably determined. The effects of this change are described in Note 13.

4. Due from Canada

	1990	1989
	(thousands of dollars)	
Under cost sharing agreements, projects on behalf of Canada, and grants in lieu of taxes and federal taxes refundable	$ 13,776	$ 15,928
Payable to Canada for hospital services	(5,841)	(5,841)
Federal grant receivable (payable)		
Formula financing escalator	1,641	5,544
Operating revenues	7,673	3,242
EPF contributions	1,549	(348)
Income tax collections	(5,910)	(2,158)
Program transfers	1,505	-
	$ 14,393	$ 16,367

5. Accounts receivable

	1990	1989
	(thousands of dollars)	
Taxes, interest and other revenue receivables, net of allowance for doubtful accounts	$ 4,433	$ 5,583
Prepaid expenses	5	385
Due from Territorial corporations	2,592	2,058
Current portion of long-term receivables (Note 8)	4,833	3,513
	$ 11,863	$ 11,539

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

6. Inventories

	1990	1989
	(thousands of dollars)	
Highway materials	$ 2,291	$ 2,108
Garage parts and fuel	1,334	1,272
Other materials and supplies	590	577
	$ 4,215	$ 3,957

7. Due from Territorial corporations

	1990	1989
	(thousands of dollars)	
Yukon Development Corporation		
Yukon Energy Corporation advance	$ 9,500	$ 9,500
Working capital advance	4,836	4,836
	14,336	14,336
Yukon Liquor Corporation		
Working capital advance	700	700
	$ 15,036	$ 15,036

These advances are interest free and have no repayment terms.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

8. Long-term receivables

	1990	1989
	(thousands of dollars)	
Debenture loans to municipalities, due in varying annual amounts to the year 2007, bearing interest rates ranging from 6.7% to 13.3%	$ 10,682	$ 10,625
Faro Real Estate Limited - Mortgage loan secured by residential lots in Faro due in quarterly instalments over twelve years, bearing interest at 10.0% subject to available cash flow	2,600	3,026
Agreements for sale	2,065	2,207
Business development assistance loans, due in varying annual amounts over a ten year term to 2010 on a 20 year amortization schedule, bearing interest rates ranging from 0.0% to 13.0%	5,563	3,408
Due from Dawson City - water and sewage	726	1,089
Interest free energy conservation loans due in varying annual amounts to the year 1993	1,367	1,080
Other loans, consisting primarily of first and second mortgages, due in varying annual amounts to the year 2002, bearing interest rates ranging from 6.6% to 9.5%	53	61
Less allowance for doubtful loans	(855)	(166)
	22,201	21,330
Less current portion included in accounts receivable (Note 5)	4,833	3,513
	$ 17,368	$ 17,817

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

9. Land held for sale

	1990	1989
	(thousands of dollars)	
Raw land	$ 71	$ 487
Land under development	5,042	11,562
Finished land	11,651	4,799
	$ 16,764	$ 16,848

The land held for sale may be affected by ongoing Yukon Indian land claims negotiations. If land is transferred as a result of the negotiations, the Government anticipates a full recovery of any related land development costs from Canada.

10. Accounts payable and accrued liabilities

	1990	1989
	(thousands of dollars)	
Accounts payable	$ 10,339	$ 9,630
Accrued liabilities	14,121	14,382
Yukon College Endowment Fund	-	1,042
Legislative Assembly Retirement Allowances (Note 13)	1,901	-
Current portion of provision for employee termination benefits	5,504	5,305
Contractors' holdbacks and security deposits	1,081	1,732
Current portion of unmatured debt (Note 11)		
Loans from Canada	808	739
Other debentures	104	92
	$ 33,858	$ 32,922

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

11. Unmatured debt

Loans from Canada

These loans have been used to finance certain loans to municipalities and housing mortgages.

Interest Rate	Type of Loans	Maturity	1990	1989
			(thousands of dollars)	
5.9% to 12.5%	Municipal & other loans	various to 2007	$ 5,026	$ 5,766
9.0% to 11.1%	CPP loans	various to 2007	3,726	3,726
			8,752	9,492
Less current portion included in accounts payable and accrued liabilities (Note 10)			808	739
			$ 7,944	$ 8,753

The estimated repayments over the next five years for loans from Canada are as follows:

	Principal	Interest	Total
		(thousands of dollars)	
1990-91	$ 808	$ 878	$ 1,686
1991-92	720	803	1,523
1992-93	719	735	1,454
1993-94	726	668	1,394
1994-95	701	598	1,299

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

Other debentures

These debentures are repayable in semi-annual instalments:

Interest Rate	Maturity	1990	1989
		(thousands of dollars)	
12.5%	various to 1993	$ 507	$ 599
13.0%	various to 2003	965	965
		1,472	1,564
Less current portion included in accounts payable and accrued liabilities (Note 10)		104	92
		$ 1,368	$ 1,472

The estimated repayments over the next five years for other debentures are as follows:

	Principal	Interest	Total
		(thousands of dollars)	
1990-91	$ 104	$ 182	$ 286
1991-92	119	168	287
1992-93	133	153	286
1993-94	151	135	286
1994-95	128	117	245

12. Grant from Canada

	1990	1989
	(thousands of dollars)	
Received for the year	$ 188,357	$ 172,201
Adjustments in respect of:		
Operating revenues	4,432	3,242
Formula financing escalator	1,503	7,984
Income tax collections	(5,910)	(2,158)
EPF contributions	1,431	(343)
Grant from Canada per Schedule of Revenues (Schedule B)	$ 189,813	$ 180,926

The Government receives a grant from Canada according to an agreed formula. The initial Formula Financing Agreement with Canada was for a period of three years beginning April 1, 1985. Subsequently, the agreement was extended to March 31, 1990.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

13. Legislative Assembly Retirement Allowances

The Yukon Legislative Retirement Allowances Act, effective in 1984, established a non-contributory, defined benefit pension plan for members of the Yukon Legislative Assembly. The plan provides pensions based on 2.5% of the best three year average pensionable earnings for each year of service. There is a six year vesting requirement and pensions are indexed to the Consumer Price Index. There is also provision for payment of lump sum death and severance allowances.

The average age of the sixteen active members covered by the plan is 47.5. There are currently two former members receiving pension benefits and four former members who are entitled to deferred pension benefits.

An actuarial valuation for accounting purposes of the Legislative Assembly Retirement Allowances was completed as at March 31, 1990.

The total retirement allowances liability at March 31, 1990 includes the following components:

	1990	1989
	(thousands of dollars)	
Provided for in trust assets (Note 14)	$ 316	$ 309
Included in accounts payable and accrued liabilities (Notes 3 and 10)	$ 1,901	-
Total benefit obligation	$ 2,217	$ 309

The following is the total pension related expenditure recorded during the year and included in the expenditures of the Legislative Assembly.

	(thousands of dollars)
Current year	
Pension expenditure	$ 221
Cost of financing unfunded pension obligations	202
	423
Prior period pension related expenditure	1,478
	$ 1,901

Actual benefits paid in the year were $29,000 (1988/89 - $28,000).

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

14. Trust assets and liabilities

The Government administers trust accounts on behalf of third parties which are not included in the Government's assets and liabilities. These principally comprise cash and short-term investments. Any other assets held under administration such as property, securities and valuables are reflected in the trust accounts only upon conversion to cash. Trust accounts also include funds set aside for the Legislative Assembly Retirement Allowances.

	1990	1989
	(thousands of dollars)	
Lottery Commission	$ 1,720	$ 1,334
Public Administrator	1,383	1,288
Supreme Court	947	406
Legislative Assembly Retirement Allowances (Note 13)	316	309
Other	239	26
	$ 4,605	$ 3,363

15. Main Estimates

The Main Estimates comparative figures are from the Main Estimates approved in the Legislative Assembly in the spring session of 1989 and therefore these figures do not reflect changes arising from the tabling of the Supplementary Estimates.

16. Commitments

At March 31, 1990 the estimated cost of completing all approved major capital projects over the next three years is $34.8 million. At that date, the Government had outstanding contractual obligations related to these projects of $15.7 million.

At March 31, 1990 the Government had annual building lease commitments of $3,130,900 consisting of $2,603,500 for rental costs and $527,400 for operating costs. These leases are generally for three year terms.

17. Over-expenditure

During the year the following vote was over-expended:

	(thousands of dollars)
Operations and maintenance	
Legislative Assembly	$ 1,776

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

18. Guarantees

The Government has guaranteed repayment of loans payable by the Yukon Housing Corporation of $14.8 million and the debts of the Yukon Development Corporation of $52.1 million.

19. Yukon College

Under the authority of the College Act, Yukon College commenced operations as a separate entity on January 1, 1990. Prior to this date, it was part of a branch of the Department of Education.

The College is not an agent of the Government. For 1989/90, the Government provided an operating grant of $2.1 million to the College.

20. Transfer of programs

The Government has entered into negotiation with Canada for the transfer of certain programs currently operated by Canada in the Yukon. Any transfers to the Government will depend on certain conditions including funding requirements. During 1989/90 the responsibilities for the administration of Freshwater Fisheries, Arctic Class B & C Airports and Mine Safety programs were transferred to the Yukon.

21. Land claims

Agreement on Yukon Indian land claims was reached by negotiators for the Government, Canada and the Council for Yukon Indians on November 8, 1988. An umbrella Final Agreement was signed by the negotiators on March 31, 1990. This Final Agreement further defines and clarifies various aspects of the land claims settlement process. It will also result in the Government contributing about $6.75 million towards certain initiatives over the ten years following. Negotiations are now proceeding with the Indian bands on an individual basis.

22. Contingencies

In the normal course of operations, the Government is subject to legal claims, the effect of which cannot be determined until they are settled or dismissed. As at March 31, 1990 the Government estimated the total claimed amount to be about $3.7 million. No liability has been admitted. No provision for claims is included in these financial statements.

GOVERNMENT OF THE YUKON TERRITORY

Notes to Financial Statements
March 31, 1990

23. Related parties

Related party transactions not disclosed elsewhere in the financial statements are as follows:

The Yukon Workers' Compensation Board administers the compensation claims of employees of the Government for which it receives reimbursement of the claim costs and related administration expenses. These totalled $131,500 for the calendar year 1989 (1988 - $741,000). Supplementary compensation benefits of $360,000 (1988 - $363,000) were also paid to the Board for all persons receiving compensation on or after October 1, 1973 for accidents prior to that date.

Payroll, personnel and data processing services are provided to certain Territorial agencies at no charge.

24. Comparative figures

Certain comparative figures for 1989 have been reclassified to conform with the 1990 presentation.

GOVERNMENT OF THE YUKON TERRITORY

Schedule A

Schedule of Transactions in the
Road Equipment Reserve Fund
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Charges for use of equipment	$ 10,940	$ 11,627
Operating expenditures	8,841	8,760
Net income from use of equipment	2,099	2,867
Proceeds on sale of equipment	27	49
Purchase of equipment	(2,103)	(2,545)
Increase during the year	23	371
Balance at beginning of the year	2,545	2,174
Balance at end of the year	$ 2,568	$ 2,545

GOVERNMENT OF THE YUKON TERRITORY

Schedule B

Schedule of Revenues
for the year ended March 31, 1990

	1990		1989
	Main Estimates (Note 15)	Actual (thousands of dollars)	Actual
Grant from Canada (Note 12)	$ 194,622	$ 189,813	$ 180,926
Taxes and general revenue			
Income taxes	26,900	32,810	26,598
Other taxes	12,376	11,846	12,010
Interest - bank and other	4,753	7,542	4,823
Yukon Liquor Corporation - net income	5,083	5,925	5,745
Licences, permits and fees	3,926	4,072	4,025
Liquor taxes	1,949	2,031	1,980
Gain on sale of lots	-	345	383
Fines	195	335	273
Other revenues	25	154	149
	55,207	65,060	55,986
Transfer payment from Canada Established Programs Financing	11,000	9,569	10,443
	$ 260,829	$ 264,442	$ 247,355

GOVERNMENT OF THE YUKON TERRITORY

Schedule C

Schedule of Recoveries
for the year ended March 31, 1990

	1990		1989
	Main Estimates	Actual	Actual
	(Note 15)	(thousands of dollars)	
Operations and maintenance			
Health and Human Resources	$ 11,850	$ 13,788	$ 12,676
Community and Transportation Services	13,286	12,518	15,291
Education	2,861	3,160	3,137
Renewable Resources	1,178	1,230	1,042
Justice	928	1,059	941
Executive Council Office	594	857	188
Government Services	125	150	156
Tourism	30	30	41
Finance	-	6	6
Interest	1,060	1,130	1,004
	$ 31,912	$ 33,928	$ 34,482
Capital			
Community and Transportation Services	$ 19,520	$ 9,015	$ 7,239
Economic Development	4,290	2,731	2,346
Government Services	338	416	298
Renewable Resources	287	337	454
Justice	21	31	-
Health and Human Resources	-	-	1,919
Tourism	-	-	19
Education	-	-	9
	$ 24,456	$ 12,530	$ 12,284

GOVERNMENT OF THE YUKON TERRITORY — Schedule D

Schedule of Expenditures
for the year ended March 31, 1990

	1990		1989
	Main Estimates	Actual	Actual
	(Note 15)	(thousands of dollars)	
Operations and maintenance			
Education	$ 51,253	$ 51,933	$ 46,190
Health and Human Resources	46,915	51,411	47,412
Community and Transportation Services	49,040	48,396	47,528
Justice	20,000	21,153	18,690
Government Services	17,367	17,530	15,510
Renewable Resources	9,510	9,344	8,184
Public Service Commission	7,277	5,955	5,526
Executive Council Office	5,308	5,445	4,797
Finance	4,066	4,078	2,810
Tourism	4,043	4,013	3,347
Legislative Assembly	1,857	3,648	1,952
Yukon Housing Corporation	2,323	2,851	2,185
Economic Development	2,343	2,309	2,300
Women's Directorate	319	310	232
Interest on Loans	1,290	1,270	1,141
	$ 222,911	$ 229,646	$ 207,804
Capital			
Community and Transportation Services	$ 49,024	$ 39,920	$ 39,494
Education	15,940	11,496	17,346
Economic Development	12,191	9,591	9,421
Government Services	8,188	7,835	7,388
Yukon Housing Corporation	2,367	2,754	887
Health and Human Resources	2,235	2,415	3,282
Renewable Resources	1,709	1,839	1,434
Tourism	1,868	1,819	1,495
Justice	156	171	135
Executive Council Office	22	22	82
Yukon Liquor Corporation	-	-	171
	$ 93,700	$ 77,862	$ 81,135

SECTION IV

SUPPLEMENTARY FINANCIAL INFORMATION

(unaudited)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 1

Comparative Schedule of Revenues
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
Taxation			
Income taxes	$ 32,810,481	$ 26,598,458	$ 6,212,023
Fuel tax	4,152,643	4,371,788	(219,145)
Tobacco tax	2,533,736	2,785,237	(251,501)
Liquor tax	2,030,915	1,979,922	50,993
School tax	2,181,242	1,976,268	204,974
General property tax	1,059,027	994,174	64,853
Public utilities	895,777	893,933	1,844
Insurance premium tax	529,198	511,219	17,979
Grants-in-lieu of taxes	494,047	477,266	16,781
	46,687,066	40,588,265	6,098,801
Licences, Permits and Fees			
Motor vehicle	2,664,237	2,843,194	(178,957)
Game and campground	722,244	566,093	156,151
Business & professional	467,902	389,277	78,625
Community and Transportation	142,563	181,862	(39,299)
Justice	46,440	7,553	38,887
Health	28,503	36,795	(8,292)
	4,071,889	4,024,774	47,115
Interest			
Bank and investment	6,834,163	4,276,794	2,557,369
Economic Development loans	344,508	208,842	135,666
Land sale agreements	227,879	250,421	(22,542)
Delinquent accounts	135,699	87,004	48,695
	7,542,249	4,823,061	2,719,188

GOVERNMENT OF THE YUKON TERRITORY

Schedule 1

Comparative Schedule of Revenues
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
Fines			
Justice	$ 335,219	$ 272,521	$ 62,698
	335,219	272,521	62,698
Other			
Land lease	58,094	54,140	3,954
Sales of photography	8,411	8,350	61
Library fines	6,632	7,202	(570)
Photocopier	5,827	5,887	(60)
Rental of video equipment	3,709	5,101	(1,392)
Currency exchange	3,695	2,574	1,121
Sundry	68,048	66,216	1,832
	154,416	149,470	4,946
General			
Yukon Liquor Corporation net income	5,924,655	5,745,382	179,273
Gain on sale of lots	345,158	382,768	(37,610)
	6,269,813	6,128,150	141,663
	$ 65,060,652	$ 55,986,241	$ 9,074,411

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
School tax	$ 2,172,000	$ 12,000	$ 2,184,000	$ 2,181,242	$ 2,758
General property tax	990,000	70,000	1,060,000	1,059,027	973
Commercial vehicle licences	857,000	(157,000)	700,000	1,024,354	(324,354)
Private vehicle licences	583,000	-	583,000	562,223	20,777
Grants-in-lieu of taxes	514,000	-	514,000	494,047	19,953
Bulk commodity fees	520,000	20,000	540,000	489,322	50,678
Highway transport licences/permits	300,000	70,000	370,000	398,762	(28,762)
Gain on sale of lots	-	-	-	345,158	(345,158)
Land sale agreement interest	200,000	-	200,000	227,879	(27,879)
Protective services fees/permits	110,000	-	110,000	132,943	(22,943)
Taxation interest/penalties	-	157,000	157,000	117,451	39,549
Motor transport board fees	229,000	-	229,000	111,516	117,484
Miscellaneous motor vehicle revenue	60,000	-	60,000	75,756	(15,756)
Land leases	-	-	-	58,094	(58,094)
Land sale fees	-	-	-	9,620	(9,620)
Highway information signs/permits	1,000	-	1,000	2,304	(1,304)
	$ 6,536,000	$ 172,000	$ 6,708,000	$ 7,289,698	$ (581,698)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
ECONOMIC DEVELOPMENT					
Business loan interest	$ -	$ 10,000	$ 10,000	$ 311,381	$ (301,381)
YEAP loan interest	-	-	-	19,677	(19,677)
SEAL loan interest	-	10,000	10,000	13,450	(3,450)
Administration - fees	-	1,000	1,000	1,030	(30)
	$ -	$ 21,000	$ 21,000	$ 345,538	$ (324,538)
EDUCATION					
Sale of photographs	$ 5,000	$ -	$ 5,000	$ 8,411	$ (3,411)
Library fines	5,000	-	5,000	6,632	(1,632)
Photocopier	9,000	-	9,000	5,827	3,173
Rental of equipment	4,000	-	4,000	3,709	291
	$ 23,000	$ -	$ 23,000	$ 24,579	$ (1,579)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
FINANCE					
Operating grant	$ 194,622,000	$ (349,000)	$ 194,273,000	$ 189,812,793	$ 4,460,207
Income taxes	26,900,000	2,288,000	29,188,000	32,810,481	(3,622,481)
EPF grant	11,000,000	(637,000)	10,363,000	9,569,000	794,000
Interest on loans and investments	4,545,000	(39,000)	4,506,000	6,834,163	(2,328,163)
Fuel oil tax	4,600,000	(150,000)	4,450,000	4,152,643	297,357
Tobacco tax	2,900,000	(200,000)	2,700,000	2,533,736	166,264
Public utilities income tax transfer	700,000	-	700,000	895,777	(195,777)
Insurance premium tax	500,000	50,000	550,000	529,198	20,802
Miscellaneous revenue	2,000	-	2,000	60,121	(58,121)
Interest and penalties	8,000	10,000	18,000	14,464	3,536
Exchange	4,000	-	4,000	3,695	305
Sundry - prior year	-	-	-	3,474	(3,474)
	$ 245,781,000	$ 973,000	$ 246,754,000	$ 247,219,545	$ (465,545)
HEALTH AND HUMAN RESOURCES					
Registrations and fees	$ 23,000	$ 2,000	$ 25,000	$ 28,503	$ (3,503)
YHCIP interest	-	-	-	3,784	(3,784)
	$ 23,000	$ 2,000	$ 25,000	$ 32,287	$ (7,287)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
JUSTICE					
Fines - Territorial Court	$ 190,000	$ -	$ 190,000	$ 335,219	$ (145,219)
Business licences	214,000	-	214,000	265,600	(51,600)
Professional licences	159,000	-	159,000	202,302	(43,302)
Sheriff's office	35,000	-	35,000	41,255	(6,255)
Public Administrator fees	15,000	-	15,000	5,185	9,815
	$ 613,000	$ -	$ 613,000	$ 849,561	$ (236,561)
RENEWABLE RESOURCES					
Hunting licences and seals	$ 340,000	$ -	$ 340,000	$ 361,202	$ (21,202)
Fishing licences	312,000	(87,000)	225,000	222,856	2,144
Campground permits	160,000	(30,000)	130,000	130,547	(547)
Trapping/fur licences	8,000	-	8,000	7,639	361
Miscellaneous	1,000	-	1,000	3,423	(2,423)
	$ 821,000	$ (117,000)	$ 704,000	$ 725,667	$ (21,667)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 2

Schedule of Revenues by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Revenues	Under (Over) Estimates
YUKON LIQUOR CORPORATION					
Net income	$ 5,083,000	$ 663,000	$ 5,746,000	$ 5,924,655	$ (178,655)
Liquor tax	1,949,000	31,000	1,980,000	2,030,915	(50,915)
	$ 7,032,000	$ 694,000	$ 7,726,000	$ 7,955,570	$ (229,570)
TOTALS	$ 260,829,000	$ 1,745,000	$ 262,574,000	$ 264,442,445	$ (1,868,445)

GOVERNMENT OF THE YUKON TERRITORY — Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
EXECUTIVE COUNCIL OFFICE			
Operations and maintenance			
Aboriginal language program	$ 500,000	$ 118,790	$ 381,210
French language program	324,709	43,500	281,209
Canada Service Bureau/Inquiry Centre	18,150	16,500	1,650
Statistics Canada	7,806	9,132	(1,326)
Land claims secretariat	5,050	-	5,050
Office of devolution	1,140	-	1,140
	$ 856,855	$ 187,922	$ 668,933
COMMUNITY AND TRANSPORTATION SERVICES			
Operations and maintenance			
Alaska Highway agreement	$ 10,038,052	$ 12,528,499	$ (2,490,447)
Airports (MOT)	841,437	1,364,222	(522,785)
Other recoverable services	483,468	301,255	182,213
National safety code	312,425	100,875	211,550
Sports, arts and recreation	195,055	2,300	192,755
Municipal tax assessment services	183,756	379,840	(196,084)
Water and sewer	162,858	216,493	(53,635)
VHF radio system	113,076	111,088	1,988
Transportation of dangerous goods	77,409	44,177	33,232
Mosquito control	33,594	38,777	(5,183)
Highway housing	23,283	15,978	7,305
Emergency measures	11,037	71,014	(59,977)
Fire protection transfer fees	4,950	-	4,950
Recreation transfer payments	-	184,308	(184,308)
Code book sales - protective	-	2,641	(2,641)
Sundry	38,186	(70,304)	108,490
	$ 12,518,586	$ 15,291,163	$ (2,772,577)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
COMMUNITY AND TRANSPORTATION SERVICES			
Capital			
Engineering services agreement	$ 8,717,850	$ 6,381,453	$ 2,336,397
Land development	1,004,794	1,504,418	(499,624)
Communications - JEPP	124,000	-	124,000
Block funding project assistance	79,028	44,443	34,585
Rural electrification	45,269	29,887	15,382
Airports (MOT)	29,501	690,540	(661,039)
Water and sewer	19,222	75,604	(56,382)
Whitehorse waterfront	1	-	1
RTAP - Moose Creek Bridge	-	7,500	(7,500)
Residential land development	-	7,217	(7,217)
Emergency measures	-	2,711	(2,711)
	10,019,665	8,743,773	1,275,892
Less land sales	1,004,794	1,504,418	(499,624)
	$ 9,014,871	$ 7,239,355	$ 1,775,516
ECONOMIC DEVELOPMENT			
Capital			
Economic development agreement	$ 2,431,486	$ 2,081,431	$ 350,055
Business development fund	484,503	391,127	93,376
Saving energy action program	172,497	138,005	34,492
Yukon energy alternatives program	18,392	-	18,392
	3,106,878	2,610,563	496,315
Less loans transferred to accounts receivable	375,688	264,849	110,839
	$ 2,731,190	$ 2,345,714	$ 385,476

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
EDUCATION			
Operation and maintenance			
French language programs	$ 1,086,228	$ 818,184	$ 268,044
Yukon College - course fees	964,997	1,460,692	(495,695)
Advanced education - CEIC	360,295	311,614	48,681
Occupational training	214,477	2,325	212,152
Yukon College - cafeteria	144,902	71,050	73,852
Yukon College - bookstore	133,299	135,976	(2,677)
Yukon College - accommodation	86,896	89,391	(2,495)
Student accommodation	68,125	64,105	4,020
Health and Welfare Canada	29,760	-	29,760
DND - overseas teachers	23,070	53,407	(30,337)
Staff accommodation	20,531	17,807	2,724
Yukon Teacher's Association	16,629	48,914	(32,285)
Summer computer camp	5,880	6,060	(180)
Occupational training certification	1,811	-	1,811
Employment incentive program	943	24,516	(23,573)
Recovery - vandalism	805	120	685
Correspondence courses	748	1,169	(421)
Archives conference	618	-	618
National archives	-	30,811	(30,811)
Yukon College - miscellaneous	-	1,060	(1,060)
	$ 3,160,014	$ 3,137,201	$ 22,813
Capital			
General programs	$ -	$ 9,078	$ (9,078)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
FINANCE			
Operations and maintenance			
Corporations' administration	$ 6,000	$ 6,000	$ -
GOVERNMENT SERVICES			
Operations and maintenance			
Rental of government property	$ 106,344	$ 106,730	$ (386)
Queen's Printer	30,822	49,639	(18,817)
Micrographics	8,493	-	8,493
Administration	4,048	-	4,048
	$ 149,707	$ 156,369	$ (6,662)
Capital			
Systems and computing services	$ 302,512	$ 150,793	$ 151,719
Office equipment/furniture	112,377	145,368	(32,991)
Third party insurance	1,382	2,238	(856)
	$ 416,271	$ 298,399	$ 117,872

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
HEALTH AND HUMAN RESOURCES			
Operations and maintenance			
Canada assistance plan	$ 5,026,257	$ 4,159,979	$ 866,278
Native health care	1,694,096	1,760,708	(66,612)
Native social services	1,513,278	1,351,311	161,967
Young Offenders Act	1,180,790	1,266,046	(85,256)
Vocational rehabilitation	1,098,903	1,178,477	(79,574)
Reciprical health billings	916,438	789,203	127,235
Native medical care	795,785	870,869	(75,084)
Senior citizen facilities rentals	686,595	445,700	240,895
Health transfer planning	589,086	229,789	359,297
Family allowance	62,541	55,898	6,643
Third party payments	61,911	95,458	(33,547)
Communications aids	45,373	34,086	11,287
Miscellaneous health programs	31,838	377	31,461
Social service client recoveries	16,801	48,624	(31,823)
Medicine patent	-	48,203	(48,203)
Sundry	68,095	341,472	(273,377)
	$ 13,787,787	$ 12,676,200	$ 1,111,587
Capital			
Young offenders facility	$ -	$ 1,919,343	$ (1,919,343)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
JUSTICE			
Operations and maintenance			
Legal aid	$ 400,609	$ 509,729	$ (109,120)
Occupational health and safety	173,936	-	173,936
Native courtworkers program	109,547	14,691	94,856
French language agreement	94,700	-	94,700
Compensation for victims of crime	80,553	110,754	(30,201)
YPLEA - law information line	68,670	-	68,670
Gun control	60,268	26,841	33,427
National Parole Board	31,418	31,094	324
Victim/witness care unit	23,892	-	23,892
Institutional facilities	7,978	-	7,978
Firearm acquisition permits	7,190	23,800	(16,610)
Worker's Compensation Board	-	156,079	(156,079)
Public legal education	-	70,000	(70,000)
Crime prevention	-	38,268	(38,268)
Sundry	-	(40,646)	40,646
	$ 1,058,761	$ 940,610	$ 118,151
Capital			
Occupational health and safety	$ 20,006	$ -	$ 20,006
French language agreement	10,738	-	10,738
	$ 30,744	$ -	$ 30,744

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
RENEWABLE RESOURCES			
Operations and maintenance			
Inuvialuit final agreement	$ 564,194	$ 579,749	$ (15,555)
Yukon land use planning	363,750	231,079	132,671
Wildlife Habitat Canada	160,664	142,427	18,237
Fur Institute	65,063	-	65,063
Trapper education DIAND	24,600	22,000	2,600
Foundation for North America-Wild Sheep	17,430	23,503	(6,073)
Curragh Resources	15,000	8,800	6,200
Canada parks services	13,000	-	13,000
Sale of pelts	3,690	1,953	1,737
Agriculture Canada	2,500	3,000	(500)
Conservation DIAND	-	29,462	(29,462)
	$ 1,229,891	$ 1,041,973	$ 187,918
Capital			
Herschel Island - IFA	$ 336,466	$ 417,855	$ (81,389)
Yukon land use planning	-	32,602	(32,602)
Heritage Rivers - 30 mile section	-	3,000	(3,000)
	$ 336,466	$ 453,457	$ (116,991)
TOURISM			
Operations and maintenance			
National Museums of Canada	$ 30,500	$ 40,700	$ (10,200)
Capital			
Conservation projects	$ 459	$ -	$ 459
ENERDEMO agreement	-	18,444	(18,444)
	$ 459	$ 18,444	$ (17,985)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 3

Comparative Schedule of Recoveries
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
INTEREST			
Operations and maintenance			
Debentures	$ 1,121,497	$ 994,232	$ 127,265
Low cost housing loans	5,841	7,798	(1,957)
Agreements for sale	2,098	2,234	(136)
CMHC 2nd mortgages	967	-	967
	$ 1,130,403	$ 1,004,264	$ 126,139
TOTALS			
Operations and maintenance	$ 33,928,504	$ 34,482,402	$ (553,898)
Capital	13,910,483	14,053,057	(142,574)
	47,838,987	48,535,459	(696,472)
Less: Land sales	1,004,794	1,504,418	(499,624)
Loans transferred to accounts receivable	375,688	264,849	110,839
	$ 46,458,505	$ 46,766,192	$ (307,687)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
EXECUTIVE COUNCIL OFFICE					
Operations and maintenance					
Aboriginal language program	$ 239,000	$ 696,000	$ 935,000	$ 500,000	$ 435,000
French language program	329,000	132,000	461,000	324,709	136,291
Canada Service Bureau/Inquiry Centre	17,000	-	17,000	18,150	(1,150)
Statistics Canada	9,000	3,000	12,000	7,806	4,194
Land claims secretariat	-	5,000	5,000	5,050	(50)
Office of devolution	-	1,000	1,000	1,140	(140)
	$ 594,000	$ 837,000	$ 1,431,000	$ 856,855	$ 574,145

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
Operations and maintenance					
Alaska Highway agreement	$ 10,100,000	$ 59,000	$ 10,159,000	$ 10,038,052	$ 120,948
Airports (MOT)	1,632,000	163,000	1,795,000	841,437	953,563
Other recoverable services	331,000	-	331,000	483,468	(152,468)
National safety code	451,000	(106,000)	345,000	312,425	32,575
Sports, arts and recreation	184,000	70,000	254,000	195,055	58,945
Municipal tax assessment services	177,000	-	177,000	183,756	(6,756)
Water and sewer	137,000	-	137,000	162,858	(25,858)
VHF radio system	94,000	-	94,000	113,076	(19,076)
Transportation of dangerous goods	88,000	-	88,000	77,409	10,591
Mosquito control	39,000	-	39,000	33,594	5,406
Highways housing	24,000	(3,000)	21,000	23,283	(2,283)
Emergency measures	29,000	-	29,000	11,037	17,963
Fire protection transfer fees	-	8,000	8,000	4,950	3,050
Sundry	-	-	-	38,186	(38,186)
	$ 13,286,000	$ 191,000	$ 13,477,000	$ 12,518,586	$ 958,414

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
COMMUNITY AND TRANSPORTATION SERVICES					
Capital					
Engineering services agreement	$ 9,161,000	$ (836,000)	$ 8,325,000	$ 8,717,850	$ (392,850)
Land development	7,443,000	(520,000)	6,923,000	1,004,794	5,918,206
Communications - JEPP	-	124,000	124,000	124,000	-
Block funding project assistance	-	-	-	79,028	(79,028)
Rural electrification	200,000	769,000	969,000	45,269	923,731
Airports (MOT)	2,607,000	(97,000)	2,510,000	29,501	2,480,499
Water and sewer	64,000	35,000	99,000	19,222	79,778
Whitehorse waterfront	1	-	1	1	-
Emergency measures	7,000	-	7,000	-	7,000
VHF replacement	38,000	(38,000)	-	-	-
	$ 19,520,001	$ (563,000)	$ 18,957,001	10,019,665	$ 8,937,336
Less land sales				1,004,794	
				$ 9,014,871	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
ECONOMIC DEVELOPMENT					
Capital					
Small business					
Economic development agreement	$ -	$ 2,834,000	$ 2,834,000	$ 2,196,463	$ 637,537
Business development fund	2,500,000	685,000	3,185,000	484,503	2,700,497
Economic policy, planning and research					
Economic development agreement	1,008,000	(728,000)	280,000	235,023	44,977
Northern oil & gas action program	1	-	1	-	1
Energy and mines					
Saving energy action program	482,000	-	482,000	172,497	309,503
Yukon energy alternatives program	300,000	-	300,000	18,392	281,608
	$ 4,290,001	$ 2,791,000	$ 7,081,001	3,106,878	$ 3,974,123
Less loans transferred to accounts receivable				375,688	
				$ 2,731,190	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
EDUCATION					
Operation and maintenance					
French language programs	$ 983,000	$ (5,000)	$ 978,000	$ 1,086,228	$ (108,228)
Yukon College - course fees	1,095,000	(208,000)	887,000	964,997	(77,997)
Advanced education - CEIC	-	-	-	360,295	(360,295)
Occupational training	205,000	(64,000)	141,000	214,477	(73,477)
Yukon College - cafeteria	176,000	(44,000)	132,000	144,902	(12,902)
Yukon College - bookstore	60,000	52,000	112,000	133,299	(21,299)
Yukon College - accommodation	144,000	(36,000)	108,000	86,896	21,104
Student - accommodation	82,000	-	82,000	68,125	13,875
Health and Welfare Canada	-	16,000	16,000	29,760	(13,760)
DND - overseas teachers	55,000	(37,000)	18,000	23,070	(5,070)
Staff accommodation	22,000	-	22,000	20,531	1,469
Yukon Teacher's Association	-	-	-	16,629	(16,629)
Summer computer camp	6,000	-	6,000	5,880	120
Occupational training certification	2,000	-	2,000	1,811	189
Employment incentive program	31,000	(31,000)	-	943	(943)
Recovery - vandalism	-	-	-	805	(805)
Correspondence courses	-	-	-	748	(748)
Archives conference	-	-	-	618	(618)
Province of Alberta secondment	-	53,000	53,000	-	53,000
Association of Canadian archivists	-	1,000	1,000	-	1,000
Secretary of state	-	3,000	3,000	-	3,000
	$ 2,861,000	$ (300,000)	$ 2,561,000	$ 3,160,014	$ (599,014)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
FINANCE					
Operations and maintenance					
Corporations' administration	$ -	$ 6,000	$ 6,000	$ 6,000	$ -
GOVERNMENT SERVICES					
Operations and maintenance					
Rental of government property	$ 91,000	$ -	$ 91,000	$ 106,344	$ (15,344)
Queen's Printer	34,000	-	34,000	30,822	3,178
Micrographics	-	16,000	16,000	8,493	7,507
Administration	-	-	-	4,048	(4,048)
	$ 125,000	$ 16,000	$ 141,000	$ 149,707	$ (8,707)
Capital					
Systems and computing services	$ 208,000	$ 94,000	$ 302,000	$ 302,512	$ (512)
Office equipment/furniture	130,000	(10,000)	120,000	112,377	7,623
Third party insurance	-	1,000	1,000	1,382	(382)
	$ 338,000	$ 85,000	$ 423,000	$ 416,271	$ 6,729

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
HEALTH AND HUMAN RESOURCES					
Operation and maintenance					
Canada assistance plan	$ 5,220,000	$ (570,000)	$ 4,650,000	$ 5,026,257	$ (376,257)
Native health care	1,350,000	-	1,350,000	1,694,096	(344,096)
Native social services	1,163,000	137,000	1,300,000	1,513,278	(213,278)
Young Offenders Act	1,313,000	(43,000)	1,270,000	1,180,790	89,210
Vocational rehabilitation	1,276,000	-	1,276,000	1,098,903	177,097
Reciprical health billings	-	1,000,000	1,000,000	916,438	83,562
Native medical care	1,100,000	-	1,100,000	795,785	304,215
Senior citizen facilities rentals	285,000	127,000	412,000	686,595	(274,595)
Health transfer planning	-	650,000	650,000	589,086	60,914
Family allowance	56,000	-	56,000	62,541	(6,541)
Third party payments	21,000	19,000	40,000	61,911	(21,911)
Communication aids	20,000	12,000	32,000	45,373	(13,373)
Miscellaneous health programs	6,000	-	6,000	31,838	(25,838)
Social service client recoveries	40,000	(30,000)	10,000	16,801	(6,801)
Sundry	-	-	-	68,095	(68,095)
	$ 11,850,000	$ 1,302,000	$ 13,152,000	$ 13,787,787	$ (635,787)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
JUSTICE					
Operations and maintenance					
Legal aid	$ 382,000	$ -	$ 382,000	$ 400,609	$ (18,609)
Occupational health and safety	164,000	-	164,000	173,936	(9,936)
Native courtworkers program	120,000	-	120,000	109,547	10,453
French language agreement	-	95,000	95,000	94,700	300
Compensation for victims of crime	106,000	-	106,000	80,553	25,447
YPLEA - law information line	-	-	-	68,670	(68,670)
Gun control	35,000	-	35,000	60,268	(25,268)
National Parole Board	30,000	-	30,000	31,418	(1,418)
Victim/witness care unit	50,000	-	50,000	23,892	26,108
Institutional facilities	-	-	-	7,978	(7,978)
Firearm acquisition permits	4,000	-	4,000	7,190	(3,190)
Crime prevention	37,000	-	37,000	-	37,000
	$ 928,000	$ 95,000	$ 1,023,000	$ 1,058,761	$ (35,761)
Capital					
Occupational health and safety	$ 21,000	$ -	$ 21,000	$ 20,006	$ 994
French language agreement	-	23,000	23,000	10,738	12,262
	$ 21,000	$ 23,000	$ 44,000	$ 30,744	$ 13,256

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
RENEWABLE RESOURCES					
Operations and maintenance					
Inuvialuit final agreement	$ 687,000	$ (40,000)	$ 647,000	$ 564,194	$ 82,806
Yukon land use planning	285,000	41,000	326,000	363,750	(37,750)
Wildlife Habitat Canada	178,000	32,000	210,000	160,664	49,336
Fur Institute	-	90,000	90,000	65,063	24,937
Trapper education - DIAND	22,000	-	22,000	24,600	(2,600)
Foundation for North America-Wild Sheep	-	17,000	17,000	17,430	(430)
Curragh Resources	-	15,000	15,000	15,000	-
Canada parks service	-	13,000	13,000	13,000	-
Sale of pelts	3,000	-	3,000	3,690	(690)
Agricultural Canada	3,000	-	3,000	2,500	500
	$ 1,178,000	$ 168,000	$ 1,346,000	$ 1,229,891	$ 116,109
Capital					
Herschel Island - IFA	$ 287,000	$ 40,000	$ 327,000	$ 336,466	$ (9,466)
Yukon land use planning	-	34,000	34,000	-	34,000
	$ 287,000	$ 74,000	$ 361,000	$ 336,466	$ 24,534

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
TOURISM					
Operation and maintenance					
National Museums of Canada	$ 30,000	$ -	$ 30,000	$ 30,500	$ (500)
Capital					
Conservation projects	$ -	$ -	$ -	$ 459	$ (459)
INTEREST					
Operation and maintenance					
Debentures	$ 1,060,000	$ -	$ 1,060,000	$ 1,121,497	$ (61,497)
Low cost housing loans	-	-	-	5,841	(5,841)
Agreements for sale	-	-	-	2,098	(2,098)
CMHC 2nd mortgages	-	-	-	967	(967)
	$ 1,060,000	$ -	$ 1,060,000	$ 1,130,403	$ (70,403)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 4

Schedule of Recoveries by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Estimates	Actual Recoveries	Under (Over) Estimates
TOTALS					
Operation and maintenance	$ 31,912,000	$ 2,315,000	$ 34,227,000	$ 33,928,504	$ 298,496
Capital	24,456,002	2,410,000	26,866,002	13,910,483	12,955,519
	$ 56,368,002	$ 4,725,000	$ 61,093,002	47,838,987	$ 13,254,015
Less: Land sales				1,004,794	
Loans transferred to accounts receivable				375,688	
				$ 46,458,505	

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
LEGISLATIVE ASSEMBLY						
Operations and maintenance						
Retirement allowances/death benefits	$ 24,000	$ -	$ -	$ 24,000	$ 1,905,213	$ (1,881,213)
Legislative services	1,393,000	4,000	-	1,397,000	1,320,113	76,887
Legislative Assembly Office	365,000	13,000	-	378,000	361,348	16,652
Elections	75,000	(2,000)	-	73,000	61,048	11,952
	$ 1,857,000	$ 15,000	$ -	$ 1,872,000	$ 3,647,722	$ (1,775,722)

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EXECUTIVE COUNCIL OFFICE						
Operations and maintenance						
Cabinet support	$ 804,000	$ 106,000	$ 30,000	$ 940,000	$ 918,605	$ 21,395
Land Claims Secretariat	652,000	346,000	61,000	1,059,000	905,223	153,777
French & aboriginal languages	568,000	828,000	-	1,396,000	816,309	579,691
Administration/Secretariat	773,000	(32,000)	(4,000)	737,000	735,713	1,287
Public Affairs Bureau	723,000	(93,000)	(5,000)	625,000	591,855	33,145
Bureau of Statistics	532,000	(2,000)	(4,000)	526,000	506,337	19,663
Policy & intergovernmental relations	572,000	(35,000)	(8,000)	529,000	491,502	37,498
Internal Audit	357,000	(25,000)	(40,000)	292,000	265,762	26,238
Office of the Commissioner	115,000	-	-	115,000	114,806	194
Office of Devolution	212,000	(55,000)	(30,000)	127,000	99,812	27,188
Public inquiries	1	-	-	1	-	1
Plebiscites	1	-	-	1	-	1
Sundry - prior year	-	-	-	-	(659)	659
	$ 5,308,002	$ 1,038,000	$ -	$ 6,346,002	$ 5,445,265	$ 900,737
Capital						
Bureau of Statistics	$ 11,000	$ -	$ -	$ 11,000	$ 10,967	$ 33
Public Affairs Bureau	11,000	-	-	11,000	10,911	89
	$ 22,000	$ -	$ -	$ 22,000	$ 21,878	$ 122

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
COMMUNITY AND TRANSPORTATION SERVICES						
Operations and maintenance						
Transportation	$ 33,674,000	$ 532,000	$ -	$ 34,206,000	$ 33,077,867	$ 1,128,133
Community services	11,857,000	503,000	11,000	12,371,000	12,350,017	20,983
Policy, planning and administration	1,404,000	67,000	-	1,471,000	1,252,436	218,564
Lands	1,039,000	-	-	1,039,000	1,119,919	(80,919)
Municipal engineering	768,000		(11,000)	757,000	682,807	74,193
Communications	298,000	(4,000)	-	294,000	275,726	18,274
Sundry - prior year	-	-	-	-	(362,862)	362,862
	$ 49,040,000	$ 1,098,000	$ -	$ 50,138,000	$ 48,395,910	$ 1,742,090
Capital						
Transportation	$ 20,927,000	$ 91,000	$ -	$ 21,018,000	$ 18,981,646	$ 2,036,354
Community services	16,139,000	1,919,000	-	18,058,000	15,432,608	2,625,392
Lands	8,103,000	(270,000)	-	7,833,000	3,836,446	3,996,554
Land write-off	-	-	-	-	2,569,357	(2,569,357)
Communications	3,855,000	-	-	3,855,000	2,396,136	1,458,864
Sundry - prior year	-	176,000	-	176,000	176,000	-
	$ 49,024,000	$ 1,916,000	$ -	$ 50,940,000	43,392,193	$ 7,547,807
Less land development transferred to inventory					3,472,605	
					$ 39,919,588	

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
ECONOMIC DEVELOPMENT						
Operations and maintenance						
Economic policy, planning and research	$ 934,000	$ 64,000	$ -	$ 998,000	$ 1,050,124	$ (52,124)
Administration	578,000	(38,000)	-	540,000	526,817	13,183
Small business	471,000	(61,000)	-	410,000	399,619	10,381
Energy and mines	360,000	35,000	-	395,000	341,829	53,171
Sundry - prior year	-	-	-	-	(9,920)	9,920
	$ 2,343,000	$ -	$ -	$ 2,343,000	$ 2,308,469	$ 34,531
Capital						
Small business	$ 3,270,000	$ 4,575,000	$ -	$ 7,845,000	$ 6,872,261	$ 972,739
Administration	5,091,000	(301,000)	-	4,790,000	2,666,054	2,123,946
Energy and mines	2,390,000	271,000	-	2,661,000	1,982,254	678,746
Economic policy, planning and research	1,440,000	(1,040,000)	-	400,000	359,678	40,322
Sundry - prior year	-	-	-	-	(238,613)	238,613
	$ 12,191,000	$ 3,505,000	$ -	$ 15,696,000	11,641,634	$ 4,054,366
Less loans transferred to accounts receivable					2,050,770	
					$ 9,590,864	

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
EDUCATION						
Operations and maintenance						
Public schools	$ 30,440,000	$ 898,000	$ -	$ 31,338,000	$ 30,917,558	$ 420,442
Yukon college	8,669,000	29,000	-	8,698,000	9,127,170	(429,170)
Finance and administration	5,487,000	424,000	-	5,911,000	6,076,907	(165,907)
Advanced education	4,789,000	(575,000)	-	4,214,000	4,137,744	76,256
Libraries and archives	1,683,000	(42,000)	-	1,641,000	1,571,023	69,977
Policy and planning	185,000	31,000	-	216,000	184,810	31,190
Sundry - prior year	-	-	-	-	(81,780)	81,780
	$ 51,253,000	$ 765,000	$ -	$ 52,018,000	$ 51,933,432	$ 84,568
Capital						
Public schools	$ 7,711,000	$ 3,475,000	$ -	$ 11,186,000	$ 5,881,201	$ 5,304,799
Advanced education	3,247,000	649,000	-	3,896,000	2,964,096	931,904
Libraries and archives	2,952,000	1,501,000	-	4,453,000	2,377,175	2,075,825
Finance and administration	2,030,000	1,719,000	-	3,749,000	273,823	3,475,177
	$ 15,940,000	$ 7,344,000	$ -	$ 23,284,000	$ 11,496,295	$ 11,787,705

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
FINANCE						
Operations and maintenance						
Treasury	$ 3,706,000	$ -	$ -	$ 3,706,000	$ 3,621,466	$ 84,534
M.C.B. supplementary benefits	360,000	-	-	360,000	362,288	(2,288)
Allowance - bad debts	1	65,000	-	65,001	58,588	6,413
Sundry - prior year	1	-	-	1	36,004	(36,003)
	$ 4,066,002	$ 65,000	$ -	$ 4,131,002	$ 4,078,346	$ 52,656

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
GOVERNMENT SERVICES						
Operations and maintenance						
Property management	$ 8,901,000	$ 225,000	$ 105,000	$ 9,231,000	$ 9,151,086	$ 79,914
Supply services	4,206,000	(486,000)	30,000	3,750,000	3,624,521	125,479
Systems and computing services	2,809,000	640,000	(135,000)	3,314,000	3,244,752	69,248
Administration	1,451,000	82,000	-	1,533,000	1,507,080	25,920
Central stores inventory adjustment	-	5,000	-	5,000	13,650	(8,650)
Sundry - prior year	-	-	-	-	(11,396)	11,396
	$ 17,367,000	$ 466,000	$ -	$ 17,833,000	$ 17,529,693	$ 303,307
Capital						
Property management	$ 5,200,000	$ (816,000)	$ -	$ 4,384,000	$ 4,107,848	$ 276,152
Systems and computing services	2,050,000	634,000	-	2,684,000	2,702,261	(18,261)
Supply services	938,000	90,000	-	1,028,000	1,055,093	(27,093)
Sundry - prior year	-	-	-	-	(30,359)	30,359
	$ 8,188,000	$ (92,000)	$ -	$ 8,096,000	$ 7,834,843	$ 261,157

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
HEALTH AND HUMAN RESOURCES						
Operations and maintenance						
Health services	$ 26,108,000	$ 6,460,000	$ (146,000)	$ 32,422,000	$ 31,105,074	$ 1,316,926
Community and family services	8,714,000	129,000	(153,000)	8,690,000	8,810,681	(120,681)
Social services	7,754,000	(407,000)	232,000	7,579,000	7,462,942	116,058
Juvenile justice	2,877,000	(26,000)	(23,000)	2,828,000	2,890,890	(62,890)
Policy, planning and administration	1,462,000	(36,000)	90,000	1,516,000	1,480,723	35,277
Sundry - prior year	-	-	-	-	(339,391)	339,391
	$ 46,915,000	$ 6,120,000	$ -	$ 53,035,000	$ 51,410,919	$ 1,624,081
Capital						
Juvenile justice	$ 50,000	$ 1,020,000	$ 20,000	$ 1,090,000	$ 1,085,477	$ 4,523
Health services	1,161,000	(203,000)	-	958,000	727,934	230,066
Community and family services	926,000	32,000	(20,000)	938,000	561,319	376,681
Social services	98,000	-	-	98,000	40,188	57,812
	$ 2,235,000	$ 849,000	$ -	$ 3,084,000	$ 2,414,918	$ 669,082

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
JUSTICE						
Operations and maintenance						
Solicitor General	$ 12,409,000	$ 315,000	$ -	$ 12,724,000	$ 12,851,428	$ (127,428)
Court services	2,680,000	20,000	-	2,700,000	2,737,933	(37,933)
Attorney General	2,181,000	499,000	-	2,680,000	2,600,241	79,759
Consumer, corporate & labour affairs	1,336,000	303,000	-	1,639,000	1,592,922	46,078
Administration	893,000	51,000	-	944,000	902,215	41,785
Policy and planning	252,000	-	-	252,000	251,110	890
Human rights	249,000	-	-	249,000	222,340	26,660
Sundry - prior year	-	-	-	-	(4,797)	4,797
	$ 20,000,000	$ 1,188,000	$ -	$ 21,188,000	$ 21,153,392	$ 34,608
Capital						
Court facilities	$ 74,000	$ -	$ -	$ 74,000	$ 70,726	$ 3,274
Correctional facilities	52,000	-	-	52,000	50,865	1,135
Departmental facilities	30,000	-	-	30,000	31,894	(1,894)
Attorney General	-	23,000	-	23,000	10,739	12,261
Consumer, corporate & labour affairs	-	67,000	-	67,000	7,189	59,811
	$ 156,000	$ 90,000	$ -	$ 246,000	$ 171,413	$ 74,587

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
PUBLIC SERVICE COMMISSION						
Operations and maintenance						
Leave accruals	$ 3,100,000	$ -	$ -	$ 3,100,000	$ 2,295,116	$ 804,884
Recruitment and training	1,654,000	54,000	-	1,708,000	1,470,779	237,221
Labour relations	436,000	65,000	-	501,000	541,050	(40,050)
Compensation	446,000	-	-	446,000	448,877	(2,877)
Administration	430,000	-	-	430,000	408,950	21,050
Positive employment progress	611,000	(110,000)	-	501,000	344,875	156,125
Employee records and pensions	293,000	46,000	-	339,000	315,384	23,616
Worker's Compensation Fund	307,000	-	-	307,000	141,680	165,320
Sundry - prior year	-	-	-	-	(11,857)	11,857
	$ 7,277,000	$ 55,000	$ -	$ 7,332,000	$ 5,954,854	$ 1,377,146

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
RENEWABLE RESOURCES						
Operations and maintenance						
Fish and wildlife	$ 4,203,000	$ 118,000	$ -	$ 4,321,000	$ 4,229,056	$ 91,944
Parks, resources & regional planning	2,142,000	37,000	-	2,179,000	2,169,388	9,612
Administration	1,137,000	4,000	-	1,141,000	1,080,066	60,934
Policy and planning	1,031,000	77,000	-	1,108,000	1,000,250	107,750
Inuvialuit Final Agreement	687,000	(40,000)	-	647,000	556,684	90,316
Agriculture	310,000	-	-	310,000	325,618	(15,618)
Sundry - prior year	-	-	-	-	(17,072)	17,072
	$ 9,510,000	$ 196,000	$ -	$ 9,706,000	$ 9,343,990	$ 362,010
Capital						
Parks, resources and regional planning	$ 1,068,000	$ 117,000	$ -	$ 1,185,000	$ 1,145,391	$ 39,609
Departmental services	286,000	87,000	-	373,000	362,078	10,922
Wildlife management	130,000	-	-	130,000	130,230	(230)
Agriculture	105,000	(10,000)	-	95,000	101,493	(6,493)
Information/interpretation/public education	120,000	6,000	-	126,000	100,266	25,734
	$ 1,709,000	$ 200,000	$ -	$ 1,909,000	$ 1,839,458	$ 69,542

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
TOURISM						
Operations and maintenance						
Marketing	$ 2,641,000	$ (19,000)	$ 20,000	$ 2,642,000	$ 2,650,599	$ (8,599)
Heritage	532,000	28,000	(20,000)	540,000	517,553	22,447
Administration	471,000	(9,000)	-	462,000	454,611	7,389
Development	399,000	-	-	399,000	390,433	8,567
	$ 4,043,000	$ -	$ -	$ 4,043,000	$ 4,013,196	$ 29,804
Capital						
Heritage	$ 1,573,000	$ -	$ -	$ 1,573,000	$ 1,533,152	$ 39,848
Development	215,000	-	-	215,000	207,074	7,926
Marketing	80,000	-	-	80,000	78,295	1,705
	$ 1,868,000	$ -	$ -	$ 1,868,000	$ 1,818,521	$ 49,479
WOMEN'S DIRECTORATE						
Operations and maintenance						
Public information, policy and program development	$ 319,000	$ -	$ -	$ 319,000	$ 309,574	$ 9,426

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
INTEREST ON LOANS						
Operations and maintenance						
Interest	$ 1,290,000	$ -	$ -	$ 1,290,000	$ 1,270,408	$ 19,592
YUKON HOUSING CORPORATION						
Operations and maintenance						
Expenditures	$ 2,323,000	$ 709,000	$ -	$ 3,032,000	$ 2,851,000	$ 181,000
Capital						
Central services and housing	$ 2,367,000	$ 185,000	$ -	$ 2,552,000	$ 2,754,000	$ (202,000)

GOVERNMENT OF THE YUKON TERRITORY

SCHEDULE 5

Schedule of Expenditures by Department
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Transfers	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
TOTALS						
Operations and maintenance	$ 222,911,004	$ 11,715,000	$ -	$ 234,626,004	$ 229,646,170	$ 4,979,834
Capital	93,700,000	13,997,000	-	107,697,000	83,385,153	24,311,847
	$ 316,611,004	$ 25,712,000	$ -	$ 342,323,004	313,031,323	$ 29,291,681
Less: Land development transferred to inventory					3,472,605	
Loans transferred to accounts receivable					2,050,770	
					$ 307,507,948	

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Grants
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
LEGISLATIVE ASSEMBLY					
National Youth Parliament Association	$ 1,000	$ -	$ 1,000	$ -	$ 1,000
EXECUTIVE COUNCIL OFFICE					
Asia Pacific Foundation	$ 25,000	$ -	$ 25,000	$ -	$ 25,000
COMMUNITY AND TRANSPORTATION SERVICES					
Municipal operating	$ 2,977,000	$ 52,000	$ 3,029,000	$ 3,029,408	$ (408)
Grants-in-lieu of taxes	1,930,000	(80,000)	1,850,000	1,845,042	4,958
Homeowner	1,252,000	100,000	1,352,000	1,401,563	(49,563)
Municipal sewer & water	345,000	-	345,000	346,304	(1,304)
Hamlet O & M	14,000	-	14,000	3,141	10,859
Community clean-up	4,000	-	4,000	-	4,000
	$ 6,522,000	$ 72,000	$ 6,594,000	$ 6,625,458	$ (31,458)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Grants
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
ECONOMIC DEVELOPMENT					
Fur enhancement program (BDF)	$ 30,000	$ 64,000	$ 94,000	$ 69,640	$ 24,360
EDUCATION					
Yukon College	$ -	$ 1,983,000	$ 1,983,000	$ 2,126,407	$ (143,407)
Post secondary student	1,054,000	(136,000)	918,000	1,715,326	(797,326)
Community library maintenance	-	13,000	13,000	7,000	6,000
Apprenticeship training allowance	2,000	(2,000)	-	-	-
Library volunteers	3,000	(1,000)	2,000	-	2,000
Adult education general training allowance	629,000	-	629,000	-	629,000
Carcross library maintenance	4,000	(4,000)	-	-	-
Yukon College - student travel	1,000	-	1,000	-	1,000
Student activity support program	17,000	(3,000)	14,000	-	14,000
	$ 1,710,000	$ 1,850,000	$ 3,560,000	$ 3,848,733	$ (288,733)
FINANCE					
MCB supplementary benefits	$ 360,000	$ -	$ 360,000	$ 362,287	$ (2,287)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Grants
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
HEALTH AND HUMAN RESOURCES					
Social assistance	$ 2,619,000	$ -	$ 2,619,000	$ 2,841,494	$ (222,494)
Day care subsidy program	352,000	270,000	622,000	781,944	(159,944)
Yukon senior income supplement	485,000	(75,000)	410,000	384,900	25,100
Day care operating	245,000	258,000	503,000	356,033	146,967
Pioneer utility	224,000	-	224,000	295,800	(71,800)
Family allowance	56,000	-	56,000	79,065	(23,065)
Support services to vocational rehab. clients	122,000	(17,000)	105,000	72,953	32,047
Adoption subsidies	32,000	-	32,000	25,657	6,343
Canadian National Institute for the Blind	3,000	-	3,000	2,000	1,000
	$ 4,138,000	$ 436,000	$ 4,574,000	$ 4,839,846	$ (265,846)
JUSTICE					
Human Rights Commission	$ 207,000	$ 10,000	$ 217,000	$ 217,000	$ -
Inmate pay	-	44,000	44,000	40,860	3,140
	$ 207,000	$ 54,000	$ 261,000	$ 257,860	$ 3,140

GOVERNMENT OF THE YUKON TERRITORY

Schedule 6

Schedule of Grants
for the year ended March 31, 1990

	Main Estimates	Supplementary Estimates	Revised Appropriation	Actual Expenditures	Under (Over) Appropriation
RENEWABLE RESOURCES					
Fur Institute of Canada	$ 20,000	$ -	$ 20,000	$ 20,000	$ -
College of Veterinary Sciences	3,000	-	3,000	1,250	1,750
	$ 23,000	$ -	$ 23,000	$ 21,250	$ 1,750
TOURISM					
Museums	$ 47,000	$ -	$ 47,000	$ 47,000	$ -
Historic sites	10,000	(10,000)	-	-	-
	$ 57,000	$ (10,000)	$ 47,000	$ 47,000	$ -
TOTALS	$ 13,073,000	$ 2,466,000	$ 15,539,000	$ 16,072,074	$ (533,074)

GOVERNMENT OF THE YUKON TERRITORY

Schedule 7

Schedule of Contributions
for the year ended March 31, 1990

	Main Estimates	Actual Expenditures
EXECUTIVE COUNCIL OFFICE		
Aboriginal language endowment fund	$ -	$ 179,859
Association des Franco-Yukonnais	-	90,000
Commissioner's entertainment & subsistence allowance	5,000	4,600
	$ 5,000	$ 274,459
COMMUNITY AND TRANSPORTATION SERVICES		
Capital block funding	$ 9,129,000	$ 9,128,566
Resource transportation access program	2,250,000	500,145
Whitehorse Transit	393,000	520,784
Municipal/local authorities	554,000	484,293
Teslin I. B. sewer extention	-	316,292
Destruction Bay Curling Rink	-	283,500
Yukon sport governing bodies	253,000	236,659
Sport Yukon	90,000	232,000
Mayo Indian Village water & sewer	-	210,803
Burwash Community Centre	-	152,585
Arts groups	134,000	151,885
Dawson water & sewer deficit	146,000	146,410
Yukon Arts Council	90,000	130,000
Watson Lake fire truck	-	130,000
Association of Yukon Communities	50,000	90,000
Other sports groups	69,000	86,681
Territorial recreation groups	39,000	49,700
Tagish Community Hall	-	27,000
Village of Carmacks	-	15,000
Beaver Creek pool landscaping	-	14,000
Beaver Creek Community Hall roof	-	10,470
Keno Community Hall improvements	-	7,200
Burwash community plan	-	1,149
	$ 13,197,000	$ 12,925,122

GOVERNMENT OF THE YUKON TERRITORY

Schedule 7

Schedule of Contributions
for the year ended March 31, 1990

	Main Estimates	Actual Expenditures
ECONOMIC DEVELOPMENT		
Business development fund	$ 2,866,000	$ 3,068,524
Community development fund	5,091,000	2,443,445
Economic development agreement	1,244,000	2,991,338
Exploration incentives	936,000	582,279
Energy conservation fund	482,000	464,413
Yukon energy alternatives	392,000	205,725
Prospector's assistance program	140,000	155,130
Placer/fisheries project	50,000	50,000
Woodsmoke control - City of Whitehorse	32,000	32,000
Council for Yukon Indians	-	30,000
Yukon Homebuilders Association	-	14,423
	$ 11,233,000	$ 10,037,277
EDUCATION		
Native language program	$ 620,000	$ 619,726
Community library boards	194,000	194,187
Summer student career development	169,000	160,186
Canada Yukon summer program (Challenge 89)	150,000	133,346
Project wordpower	114,000	114,000
Apprentice incentive marketing program	102,000	95,869
Student accommodation (boarding subsidy)	65,000	74,400
Student transportation	53,000	63,265
Y.T.A. support	58,000	56,891
Canada Yukon small business training	75,000	53,480
Yukon employment incentive program	67,000	29,984
French student bursaries	28,000	19,000
Yukon Council of Archives	9,000	9,200
Yukon training opportunities	-	9,172
Education - high schools	15,000	7,298
Special education	4,000	6,040
Native teacher education training	211,000	5,950
Teacher training (French bursaries)	10,000	1,265
FFL boarding/transportation subsidies	17,000	644
	$ 1,961,000	$ 1,653,903

GOVERNMENT OF THE YUKON TERRITORY

Schedule 7

Schedule of Contributions
for the year ended March 31, 1990

	Main Estimates	Actual Expenditures
FINANCE		
Public utilities tax transfer	$ 963,000	$ 894,000
HEALTH AND HUMAN RESOURCES		
Hospital insurance services	$ 12,890,000	$ 15,724,862
Canada community health services	1,116,000	1,116,300
Child development centre	239,000	581,608
Northern health services	448,000	448,000
Canada children's dental program	392,000	392,000
Crossroads Treatment Centre	362,000	362,250
Child care services development	400,000	342,542
Yukon Women's Transition Home	321,000	336,170
Yukon Rehabilitation Centre	301,000	286,294
Canada environmental health services	184,000	184,000
Canada mental health services	183,000	183,400
Champagne/Aishihik child welfare project	166,000	166,000
Yukon Family Services	133,000	132,900
Yukon Medical Association insurance	-	100,000
Community agency initiatives	-	94,245
Whitehorse Transit (handybus)	89,000	86,997
Yukon Association for Special Needs People	57,000	63,123
Family violence community projects	30,000	51,000
Safe places program - rural	-	49,810
Canada communicable disease control services	43,000	43,000
Medical travel escort subsidies	85,000	40,788
Yukon College - social development worker training	105,000	33,180
Y.T. Advisory Council on Indian child welfare	-	21,350
Senior's Information Centre	23,000	19,000
Young Offenders Act promotion and education	40,000	16,557
Respite research	-	13,520
Community counselling services	10,000	9,875
Hospice Society	-	9,400
Family services community projects	5,000	5,982
Juvenile justice point system	7,000	773
Safe places/family violence planning	75,000	-
Child care strategy	868,000	-
Community addiction prevention projects	15,000	-
Indian child welfare projects	37,000	-
	$ 18,624,000	$ 20,914,926

GOVERNMENT OF THE YUKON TERRITORY

Schedule 7

Schedule of Contributions
for the year ended March 31, 1990

	Main Estimates	Actual Expenditures
JUSTICE		
Legal aid	$ 794,000	$ 794,050
Native courtworkers	240,000	261,764
Adult residential centre	220,000	220,000
Victims of crime	141,000	88,243
Inmate pay	44,000	-
	$ 1,439,000	$ 1,364,057
RENEWABLE RESOURCES		
Trap exchange	$ -	$ 150,000
North Slope Advisory Council	-	119,168
Resource management & enhancement projects	109,000	105,724
Big game management	-	90,000
Yukon Trapper's Association	22,000	48,000
Porcupine Caribou Herd Management Board	47,000	46,500
International Union of Forestry Research	-	7,000
Inuit Circumpolar Conference	-	5,000
Indigenous Survival International	20,000	-
	$ 198,000	$ 571,392

GOVERNMENT OF THE YUKON TERRITORY — Schedule 7

Schedule of Contributions
for the year ended March 31, 1990

	Main Estimates	Actual Expenditures
TOURISM		
Major museums development	$ 383,000	$ 332,756
Alaska Tourism Marketing Council	304,000	211,043
Joint tourism marketing with B.C./Alaska	210,000	190,500
Major exhibit development	150,000	150,000
Ft. Selkirk development	225,000	147,765
Museum capital contributions	100,000	102,233
Tourism Industry Association		
- administration	100,000	100,000
- convention promotion	75,000	74,872
Special events (operations & maintenance)	70,000	55,732
Heritage properties assistance	58,000	50,418
Heritage/cultural studies	42,000	44,276
Artifact inventory	25,000	35,000
Museums curator/director salary support	30,000	30,000
Partners in tourism	25,000	24,990
Conservation/security	10,000	9,949
Visual Arts Acquisition	5,000	5,000
Museums training support	1,000	822
Signs and interpretation	5,000	-
	$ 1,818,000	$ 1,565,356
WOMEN'S DIRECTORATE		
Yukon Advisory Council on Women's Issues		
- research	$ 10,000	$ 10,000
- administration support	8,000	8,000
Yukon women's groups	8,000	7,788
	$ 26,000	$ 25,788

GOVERNMENT OF THE YUKON TERRITORY

Schedule 7

Schedule of Contributions
for the year ended March 31, 1990

	Main Estimates	Actual Expenditures
YUKON HOUSING CORPORATION		
Operations and Maintenance	$ 2,323,000	$ 2,851,000
Capital	2,367,000	2,754,000
	$ 4,690,000	$ 5,605,000
TOTALS	$ 54,154,000	$ 55,831,280

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Public Debt
for the year ended March 31, 1990

Maturity Date	Issue Date	YTG #	Rate %	Purpose	Balance March 31, 1989	Retirements	Balance March 31, 1990
Loans Payable - Government of Canada							
Aug 28 1990	Aug 28 1980	191	12.5000	Municipal	$ 30,326	$ 14,271	$ 16,055
Oct 17 1990	Oct 17 1975	141	9.3125	Municipal	224,444	107,069	117,375
Jan 16 1991	Jan 16 1971	85	7.1875	Municipal	31,088	15,005	16,083
May 26 1991	May 26 1971	92	6.9375	Municipal	37,020	11,522	25,498
Nov 2 1991	Nov 2 1976	149	9.1250	Municipal	63,130	19,235	43,895
Dec 31 1991	Dec 31 1976	151	9.1250	Municipal	23,358	7,117	16,241
Mar 17 1992	Mar 17 1972	101	6.6875	Municipal	5,633	1,757	3,876
Mar 17 1992	Mar 17 1977	154	8.3750	Municipal	44,453	13,643	30,810
Aug 8 1992	Aug 8 1972	106	7.6250	Municipal	66,149	14,762	51,387
Oct 15 1992	Oct 15 1967	43	6.1875	Low Cost Housing	75,169	17,088	58,081
Dec 7 1992	Dec 7 1977	164	8.5000	Municipal	60,351	13,295	47,056
Jul 1 1993	Jul 1 1978	168	9.1250	Municipal	77,042	12,841	64,201
Sep 12 1993	Sep 12 1978	169	9.2500	Municipal	14,596	2,427	12,169
Sep 29 1993	Sep 29 1978	170	9.5000	Municipal	142,499	9,157	133,342
Sep 29 1993	Sep 29 1978	171	9.2500	Municipal	51,726	8,600	43,126
Feb 1 1994	Feb 1 1974	125	7.6875	Municipal	20,027	3,435	16,592
Mar 20 1994	Mar 20 1979	174	10.1250	Municipal	82,680	13,509	69,171
Mar 21 1994	Mar 21 1969	58	7.3750	Low Cost Housing	126,064	21,758	104,306
Jul 3 1994	Jul 3 1974	128	9.3750	Municipal	120,513	15,868	104,645
Jul 3 1994	Jul 3 1974	129	9.3750	Municipal	249,514	32,853	216,661
Sep 19 1994	Sep 19 1974	134	9.3750	Municipal	7,485	985	6,500
Nov 1 1994	Nov 1 1974	136	9.7500	Municipal	108,911	14,205	94,706
Nov 20 1994	Nov 20 1979	176	10.8750	Municipal	306,954	38,915	268,039
Nov 20 1994	Nov 20 1979	177	10.8750	Municipal	109,899	13,932	95,967
Nov 20 1994	Nov 20 1979	178	10.8750	Municipal	114,969	14,575	100,394
Dec 7 1994	Dec 7 1979	180	10.8750	Municipal	309,890	39,287	270,603
Dec 7 1994	Dec 7 1979	181	10.8750	Municipal	57,321	7,267	50,054
Dec 18 1994	Dec 18 1979	182	10.8750	Municipal	140,525	17,815	122,710
Dec 28 1994	Dec 28 1979	185	10.8750	Municipal	72,107	9,142	62,965
Oct 17 1995	Oct 17 1975	139	10.0000	Municipal	177,271	18,685	158,586
Mar 31 1996	Mar 31 1976	142	9.7500	Community Assistance	226,710	24,080	202,630
Jun 30 1996	Jun 30 1976	144	9.7500	Municipal	310,813	27,427	283,386
Nov 2 1996	Nov 2 1976	150	9.3750	Municipal	297,396	26,602	270,794

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Public Debt
for the year ended March 31, 1990

Maturity Date	Issue Date	YTG #	Rate %	Purpose	Balance March 31, 1989	Retirements	Balance March 31, 1990
Loans Payable - Government of Canada							
Dec 2 1996	Dec 2 1971	98	7.1875	Low Cost Housing	$ 82,771	$ 8,013	$ 74,758
Dec 31 1996	Dec 31 1976	152	9.3750	Municipal	55,262	4,943	50,319
Dec 31 1996	Dec 31 1976	153	9.3750	Municipal	214,908	19,224	195,684
Oct 1 1997	Oct 23 1967	41	6.2500	Municipal	103,796	8,939	94,857
Dec 7 1997	Dec 7 1977	159	8.7500	Municipal	65,171	5,058	60,113
Dec 7 1997	Dec 7 1977	160	8.7500	Municipal	45,620	3,541	42,079
Dec 7 1997	Dec 7 1977	161	8.7500	Municipal	130,342	10,116	120,226
Dec 7 1997	Dec 7 1977	162	8.7500	Municipal	195,512	15,173	180,339
Dec 7 1997	Dec 7 1977	163	8.7500	Municipal	26,068	2,023	24,045
Mar 1 1998	Mar 1 1973	114	7.3125	Municipal	22,374	1,844	20,530
Jul 1 1998	Jul 1 1978	166	9.3750	Municipal	3,409	220	3,189
Jul 1 1998	Jul 1 1978	167	9.3750	Municipal	20,243	1,309	18,934
Sep 29 1998	Sep 29 1973	121	7.8750	Municipal	25,017	1,737	23,280
Nov 29 1998	Nov 29 1978	172	9.3750	Municipal	24,855	1,607	23,248
Jan 15 1999	Jan 15 1974	18	5.3750	Low Cost Mortgages	14,557	1,137	13,420
Sep 27 1999	Sep 27 1969	67	7.7500	Municipal	319,400	19,445	299,955
Dec 18 1999	Dec 18 1979	183	10.8750	Municipal	15,859	817	15,042
Jul 03 2000	Jul 03 1970	79B	8.2500	Municipal	122,471	6,358	116,113
Jul 31 2000	Jul 31 1980	189	11.3750	Municipal	65,652	2,826	62,826
Mar 17 2002	Mar 17 1972	99	6.6875	Municipal	146,126	7,403	138,723
Sep 15 2002	Sep 15 1967	45	6.0625	Municipal	19,300	914	18,386
Nov 24 2003	Nov 24 1978	173	9.5000	Municipal	261,283	8,556	252,727
Mar 10 2007	Mar 10 1987	CPP01	9.0400	Municipal	572,000	-	572,000
Apr 9 2007	Apr 9 1987	CPP02	9.1200	Municipal	430,000	-	430,000
May 7 2007	May 7 1987	CPP03	9.1300	Municipal	766,000	-	766,000
Jun 4 2007	Jun 4 1987	CPP04	9.8800	Municipal	793,000	-	793,000
Jul 9 2007	Jul 9 1987	CPP05	9.8300	Municipal	329,000	-	329,000
Aug 7 2007	Aug 7 1987	CPP06	9.7200	Municipal	192,000	-	192,000
Sep 10 2007	Sep 10 1987	CPP07	10.4200	Municipal	146,000	-	146,000
Oct 9 2007	Oct 9 1987	CPP08	10.7900	Municipal	134,000	-	134,000
Nov 10 2007	Nov 10 1987	CPP09	11.0700	Municipal	364,000	-	364,000
					$ 9,492,029	$ 739,332	$ 8,752,697

GOVERNMENT OF THE YUKON TERRITORY

Schedule 8

Schedule of Public Debt
for the year ended March 31, 1990

Maturity Date	Issue Date	YTG $	Rate %	Purpose	Balance March 31, 1989	Retirements	Balance March 31, 1990
Yukon Bonds							
Sep 15 1989	Sep 15 1983	-	12.5000	Municipal	$ 92,000	$ 92,000	$ -
Sep 15 1990	Sep 15 1983	-	12.5000	Municipal	104,000	-	104,000
Sep 15 1991	Sep 15 1983	-	12.5000	Municipal	119,000	-	119,000
Sep 15 1992	Sep 15 1983	-	12.5000	Municipal	133,000	-	133,000
Sep 15 1993	Sep 15 1983	-	12.5000	Municipal	151,000	-	151,000
Sep 15 1994	Sep 15 1983	-	13.0000	Municipal	128,000	-	128,000
Sep 15 1995	Sep 15 1983	-	13.0000	Municipal	144,000	-	144,000
Sep 15 1996	Sep 15 1983	-	13.0000	Municipal	164,000	-	164,000
Sep 15 1997	Sep 15 1983	-	13.0000	Municipal	184,000	-	184,000
Sep 15 1998	Sep 15 1983	-	13.0000	Municipal	208,000	-	208,000
Sep 15 1999	Sep 15 1983	-	13.0000	Municipal	21,000	-	21,000
Sep 15 2000	Sep 15 1983	-	13.0000	Municipal	24,000	-	24,000
Sep 15 2001	Sep 15 1983	-	13.0000	Municipal	27,000	-	27,000
Sep 15 2002	Sep 15 1983	-	13.0000	Municipal	30,000	-	30,000
Sep 15 2003	Sep 15 1983	-	13.0000	Municipal	35,000	-	35,000
					1,564,000	92,000	1,472,000
					$ 11,056,029	$ 831,332	$ 10,224,697

GOVERNMENT OF THE YUKON TERRITORY

Schedule 9

Schedule of Deletion of Accounts Receivable
for the year ended March 31, 1990

Write-offs in accordance with the Financial Administration Act		$ 35,392
Write-offs in accordance with the Assessment and Taxation Act		5,927
Collections during year		(385)
Provision for doubtful accounts		
Accounts receivable 1990 allowance	$ 23,140	
Less 1989 allowance	19,928	3,212
Property tax 1990 allowance	120,718	
Less 1989 allowance	106,275	14,443
Loans receivable 1990 allowance	854,985	
Less 1989 allowance	166,000	688,985
Remissions in accordance with the Financial Administration Act		214,869
		$ 962,443

GOVERNMENT OF THE YUKON TERRITORY

Schedule 10

Schedule of Guaranteed Debt
for the year ended March 31, 1990

	1990	1989
Guarantees authorized pursuant to the Yukon Development Corporation Act	$ 52,050,000	$ 53,450,000
Guarantees authorized pursuant to the Yukon Housing Corporation Act		
Debentures	3,283,000	3,346,000
Mortgages	11,502,000	10,050,000
	$ 66,835,000	$ 66,846,000

GOVERNMENT OF THE YUKON TERRITORY

Schedule 11

Schedule of Capital Assets
for the year ended March 31, 1990

	1990	1989	Increase
Public buildings including land and furnishings	$ 224,818,976	$ 211,526,600	$ 13,292,376
Other	20,004,475	17,710,583	2,293,892
	244,823,451	229,237,183	15,586,268
Road equipment	27,553,619	25,797,784	1,755,835
	$ 272,377,070	$ 255,034,967	$ 17,342,103

GOVERNMENT OF THE YUKON TERRITORY

Schedule 12

Schedule of Investments in Capital Assets
for the year ended March 31, 1990

	1990	1989
Balance at beginning of year	$ 1	$ 1
Add:		
Assets acquired at cost or estimated market value		
Public buildings including land and furnishings	14,114,671	25,793,273
Road equipment	2,103,012	2,545,498
Other	3,091,748	1,929,861
	19,309,432	30,268,633
Less:		
Assets written off or sold (Schedule 13)		
Public buildings including land and furnishings	822,295	2,908,579
Road equipment	347,178	400,976
Other	797,855	716,332
	1,967,328	4,025,887
Total	17,342,104	26,242,746
Less:		
Assets written down	17,342,103	26,242,745
Balance at end of the year	$ 1	$ 1

GOVERNMENT OF THE YUKON TERRITORY — Schedule 13

Schedule of Public Property, Stores and Materials Deleted
for the year ended March 31, 1990

Public buildings including land	$ 402,647	
Furniture and office equipment	419,648	$ 822,295
Road equipment		347,178
Departmental vehicles	4,963	
Garage equipment and tools	27,671	
Government vehicles in pool	62,221	
Sundry equipment	637,556	
Fire fighting equipment	65,444	797,855
Total disposals (Schedule 12)		1,967,328
Less:		
Recovered from sales during year		
Buildings and other assets	112,377	
Road equipment	27,000	139,377
		$ 1,827,951

GOVERNMENT OF THE YUKON TERRITORY — Schedule 14

Schedule of Replacement of Vehicles
for the year ended March 31, 1990

	Budget	Actual
Light pick-up crewcab trucks	-	11
Drop front, low bed trailer	1	1
1/2 ton pick-up trucks	8	17
Chip spreader	1	1
Utility body trucks	2	2
Tractor/backhoe assembly	1	1
4 yd. dump trucks	6	6
Supercab pick-up trucks	3	3
3.5 yd. wheeled loaders	3	3
Vibratory roller compactors	2	2
Motor graders	3	3
Large 2 engine rotary snowblower	-	1
Total units	30	51
Total cost (000's)	$ 1,649	$ 2,103

GOVERNMENT OF THE YUKON TERRITORY Schedule 15

Schedule of Garage Parts and Fuel Inventory Revolving Fund
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
Opening inventory	$ 1,271,985	$ 1,156,664	$ 115,321
Add purchases	2,396,059	2,557,375	(161,316)
	3,668,044	3,714,039	(45,995)
Less consumption	2,334,241	2,442,054	(107,813)
Closing inventory	$ 1,333,803	$ 1,271,985	$ 61,818

GOVERNMENT OF THE YUKON TERRITORY

Schedule 16

Schedule of Central Stores Revolving Fund
for the year ended March 31, 1990

	1990	1989	Increase
Opening inventory	$ 576,632	$ 519,593	$ 57,039
Add purchases	1,697,944	1,570,611	127,333
	2,274,576	2,090,204	184,372
Less consumption	1,684,973	1,513,572	171,401
Closing inventory	$ 589,603	$ 576,632	$ 12,971

GOVERNMENT OF THE YUKON TERRITORY — Schedule 17

Schedule of Highway Materials Revolving Fund
for the year ended March 31, 1990

	1990	1989	Increase (Decrease)
Opening inventory	$ 2,108,605	$ 1,820,087	$ 288,518
Add purchases	1,926,814	1,911,487	15,327
	4,035,419	3,731,574	303,845
Less consumption	1,744,241	1,622,969	121,272
Closing inventory	$ 2,291,178	$ 2,108,605	$ 182,573

SECTION V

SUPPLEMENTARY FINANCIAL STATEMENTS

Report on the examination of the accounts
and financial statements of the
COMPENSATION FUND
(Yukon Territory)
for the year ended December 31, 1989

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Workers' Compensation Fund

I have examined the balance sheet of the Compensation Fund (Yukon Territory) as at December 31, 1989 and the statements of income, expense and operating reserve and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1989 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Board, the financial statements are in agreement therewith and the transactions that have come to my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations and the Workers' Compensation Act and regulations.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
February 16, 1990

COMPENSATION FUND
(Yukon Territory)

Balance Sheet
as at December 31, 1989

ASSETS

	1989	1988
	(thousands of dollars)	
Cash and short-term investments	$ 4,580	$ 4,622
Assessments receivable (Note 4)	425	609
Accounts receivable	103	147
Accrued interest receivable	1,461	1,031
Investments (Note 5)	64,052	57,743
Land at cost	537	447
	$ 71,158	$ 64,599

LIABILITIES

Accounts payable	$ 704	$ 453
Assessments refundable	188	431
Merit rebates payable	459	464
Future claim costs (Note 6)	12,106	10,312
Pension liability (Note 7)	18,993	16,978
Annuity liability (Note 8)	109	79
	32,559	28,717

RESERVES

Special (Note 9)	23,097	21,995
Operating	15,502	13,887
	38,599	35,882
	$ 71,158	$ 64,599

Approved by the Workers' Compensation Board

Chairman

Member

Member

COMPENSATION FUND
(Yukon Territory)

Statement of Income, Expense and Operating Reserve
for the year ended December 31, 1989

	1989	1988
	(thousands of dollars)	
Income		
Assessments	$ 4,214	$ 5,378
Less: Merit rebates	440	376
	3,774	5,002
Interest	7,270	5,442
Supplementary compensation benefits recovered	360	363
	11,404	10,807
Expense		
Claim costs		
Compensation	657	831
Medical aid and travel	391	463
Pension awards	113	544
	1,161	1,838
Transfers to		
Future claim costs	1,497	1,801
Special reserves	171	212
	2,829	3,851
Allocation of interest	5,268	4,229
Administrative (Note 10)	1,332	1,171
Supplementary compensation benefits	360	363
	9,789	9,614
Net income for the year	1,615	1,193
Operating reserve at beginning of the year	13,887	12,694
at end of the year	$ 15,502	$ 13,887

COMPENSATION FUND
(Yukon Territory)

Statement of Changes in Financial Position
for the year ended December 31, 1989

	1989	1988
	(thousands of dollars)	
Operating activities		
Net income for the year	$ 1,615	$ 1,193
Items not involving cash		
Transfers to:		
Future claim costs	1,497	1,801
Special reserves	171	212
Pension liability	94	533
Charges to special reserves	(158)	-
Allocation of interest	5,268	4,229
Amortization of bond premiums and discounts	(960)	(754)
(Gain) loss on disposal of bonds	(268)	508
Increase in accounts payable, assessments refundable and merit rebates payable	2	84
Increase in receivables	(202)	(177)
	7,059	7,629
Pensions and claims paid from:		
Future claim costs	716	538
Pension liability	799	736
Special reserves	415	346
	1,930	1,620
Cash provided from operating activities	5,129	6,009
Investing activities		
Increase in investments	5,081	4,356
Purchase of land	90	447
Cash utilized for investments	5,171	4,803
Increase (decrease) in cash and short-term investments	(42)	1,206
Cash and short-term investments		
at beginning of the year	4,622	3,416
at end of the year	$ 4,580	$ 4,622

COMPENSATION FUND
(Yukon Territory)

Notes to Financial Statements
December 31, 1989

1. Authority and operations

The Compensation Fund was established in 1973 by the Workers' Compensation Act and is administered by the Workers' Compensation Board pursuant to the Act.

The Fund provides compensation for injury or death by accident arising out of and in the course of employment. Annual assessments are levied upon employers, usually on the basis of their assessable payrolls reported, to meet all claim costs, administrative expenses and transfers to reserves.

2. Accounting policies

These financial statements have been prepared by management in accordance with accounting principles considered appropriate in the circumstances. The more significant accounting policies of the Board are as follows:

(a) Allowance for doubtful accounts

An allowance for doubtful assessments receivable is provided for by charges against assessment income. Doubtful accounts are written off if deemed uncollectable.

(b) Investments

Investments are recorded at cost at the time of acquisition. Discounts or premiums are amortized over the term of the investment. Part of the investment portfolio has been designated to match the expected future payments of pensions.

(c) Future claim costs

In accordance with Section 68 of the Act, the estimated liability for future claim costs is based on the present value of expected future costs of claims in process, additional costs arising in future years in respect of awards already made, and accidents which have occurred but which have not been reported.

(d) Pension liability

The pension liability represents the capitalized value of future payments of pension awards. Except for pension awards provided from the special reserves when applicable, all pensions awarded for the current year's claims are provided for annually from operations and those awarded for prior years' claims are provided from the liability for future claim costs.

(e) Annuity liability

Amounts are set aside equal to ten percent of compensation paid to workers disabled after December 31, 1982 who have been on compensation for 24 consecutive months. These amounts will provide annuities for these workers at age 65 in accordance with Section 48 of the Act.

(f) Special reserves

Pursuant to Section 68 of the Act, special reserves are established by an annual appropriation from net assessment income of each industrial classification, based on claims experience. These reserves, and purposes, are as follows:

Disaster - to meet losses arising or likely to arise from disaster or other circumstances that would unfairly burden the employers in any class. In accordance with Board policy the amount of any individual claim cost in excess of established limits for each class is charged to the disaster reserve.

Rehabilitation - to meet expenses incurred in the rehabilitation of injured workers.

Enhanced disability - to meet the claim costs of disabilities aggravated by previous disabilities.

Industrial diseases - to meet the claim costs arising from industrial diseases.

(g) Operating reserve

In accordance with Section 68(f) of the Act, this reserve is maintained to provide stability in the assessment rates for each class from year to year and represents the net credit balance of the industrial classes.

(h) Assessments and merit rebates

Assessment income is calculated on actual payroll costs as reported. Separate rates of assessment are established for each industrial classification sufficient to provide funds to meet all claim costs, administrative expenses and transfers to reserves.

Merit rebates are allowed to employers with favourable claims experience in the immediately preceding three calendar years. Merit rebates provided for at the year-end represent the estimated rebates to be allowed on claims experience for the three prior years.

(i) Claim costs

Claim costs are provided for in the year in which the accident occurs and comprise compensation, pension awards, medical aid and travel and transfers to future claim costs and special reserves. Pension awards are capitalized at an interest rate equal to the difference between the estimated annual rate of future interest earnings and the estimated annual rate of statutory cost of living increases.

(j) Allocation of interest income and administrative expense

Interest income, net of an imputed administration expense allocation, and excluding interest from the designated investment portfolio for pensions which is allocated to the pension liability, is allocated to the other liabilities and reserves according to the mean balances for the year.

Administrative expense, net of income from penalties, is allocated proportionately to each industrial classification within the operating reserve. Commencing in 1989 an allocation of the occupational, health and safety cost component of administration expense has also been made to the special reserves for rehabilitation, enhanced disability and industrial diseases.

(k) Supplementary compensation benefits

Supplementary compensation benefits are granted, pursuant to the Worker' Compensation Supplementary Benefits Act, to all persons receiving compensation on or after October 1, 1973 for accidents prior to that date. Compensation is increased to the amount that would have been granted had the accident occurred after the coming into force of the Act. These benefits and the related recoveries from the Yukon Consolidated Revenue Fund in accordance with the Act are reflected in the statement of income, expense and operating reserve.

(l) Capital expenditure

Expenditures for real property are recorded as fixed assets, at cost. Acquisitions of office furniture and equipment are expensed when incurred.

3. Actuarial valuation

An actuarial valuation of the Compensation Fund, which is required to be carried out at least triennially in accordance with the Workers' Compensation Act, was completed as at December 31, 1989. The valuation of the pension liability at December 31, 1989 using an interest rate of 2.0% (1988 - 2.0%) revealed a surplus of $2,613,000 (1988 - $1,816,000) after providing for the capitalized value of cost of living adjustments effective January 1, 1990.

4. Assessments receivable

Assessments receivable are recorded net of an allowance for doubtful accounts of $12,500 (1988 - $19,000). Accounts written off during the year amounted to $7,500 (1988 - $7,500).

5. Investments

	1989		1988
	Par value	Amortized cost	Amortized cost
	(thousands of dollars)		
Government of Canada			
Interest bearing bonds	$ 30,586	$ 31,269	$ 17,287
Coupons	28,735	6,045	5,369
Non-interest bearing bonds	18,200	2,578	1,496
Mortgage backed securities	5,100	4,934	-
Treasury bills	1,826	1,799	13,936
Provincial and provincial guaranteed bonds	8,510	6,270	14,367
Other	11,170	11,157	5,288
	$104,127	$ 64,052	$ 57,743
Market value - December 31		$ 67,682	$ 59,900

Investments maturing within one year total $2,085,000 (1988 - $14,159,000).

The Government of Canada non-interest bearing bonds mature in 2006 and 2008. The coupons mature in the years 1994 to 2007. The amounts to be amortized representing the difference between par value and amortized cost of these items, will be credited to income as follows:

	(thousands of dollars)
1990	$ 1,070
1991	1,202
1992	1,356
1993	1,524
1994	1,668
1995 - 2008	31,492
	$ 38,312

6. Future claim costs

	1989	1988
	(thousands of dollars)	
Amounts provided		
By class	$ 1,497	$ 1,801
Allocation of interest	1,071	715
	2,568	2,516
Amounts applied		
Claim payments	716	538
Transfer to pension liability	50	-
Transfer to annuity liability	8	8
	774	546
Increase for the year	1,794	1,970
Balance at beginning of the year	10,312	8,342
Balance at end of the year	$ 12,106	$ 10,312

7. Pension liability

	1989	1988
	(thousands of dollars)	
Amounts provided		
Transfers from		
Special reserves	$ 792	$ 415
Operations	94	533
Future claim costs	50	-
Allocation of interest	1,878	1,703
	2,814	2,651
Amounts applied		
Pension payments	799	736
Increase for the year	2,015	1,915
Balance at beginning of the year	16,978	15,063
Balance at end of the year	$ 18,993	$ 16,978

In addition to the amount transferred to the pension liability from operations, pension awards for current year's claim costs include lump sum payments of $19,000 (1988 - $2,350).

8. Annuity liability

	1989	1988
	(thousands of dollars)	
Amounts provided		
Transfers from		
Future claims costs	$ 8	$ 8
Special reserves	12	15
Allocation of interest	10	6
	30	29
Balance at beginning of year	79	50
Balance at end of the year	$ 109	$ 79

9. Special reserves

	1989					
	Disaster	Rehabilitation	Enhanced Disability	Industrial Diseases	Total	1988 Total
	(thousands of dollars)					
Amounts provided						
By class	$ 171	$ -	$ -	$ -	$ 171	$ 212
Interest	699	635	457	518	2,309	1,805
	870	635	457	518	2,480	2,017
Amounts applied						
Claim payments	161	141	44	69	415	346
Admin. allocation	-	53	53	53	159	-
Transfers to						
Pension liability	792	-	-	-	792	415
Annuity liability	12	-	-	-	12	15
	965	194	97	122	1,378	776
Increase (decrease) for the year	(95)	441	360	396	1,102	1,241
Balance at beginning of year	6,953	5,956	4,255	4,831	21,995	20,754
Balance at end of the year	$ 6,858	$ 6,397	$ 4,615	$ 5,227	$23,097	$21,995

10. Administrative expense

	1989	1988
	(thousands of dollars)	
Salaries and benefits	$ 770	$ 770
Occupational health and safety	211	139
Computer software	208	-
Rentals and supplies	148	126
Furniture and office equipment	73	74
Professional services	31	50
Medical fees	19	15
Other	87	87
	1,547	1,261
Less: Income from penalties	57	90
	1,490	1,171
Less: Charges to reserves	158	-
	$ 1,332	$ 1,171

11. Related party transactions

In addition to the supplementary compensation benefits disclosed in the financial statements, the Board administers the compensation claims of employees of the Government of the Yukon for which it receives reimbursement of the claim costs and related administration expenses. These totalled $131,500 for 1989 (1988 - $741,000).

Report on the examination of the
accounts and financial statements of the
YUKON LIQUOR CORPORATION
for the year ended March 31, 1990

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Liquor Corporation

I have examined the balance sheet of the Yukon Liquor Corporation as at March 31, 1990 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations, the Liquor Act and regulations, the by-laws of the Corporation and the Liquor Tax Act.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 30, 1990

YUKON LIQUOR CORPORATION

Balance Sheet
as at March 31, 1990

ASSETS

	1990	1989
	(thousands of dollars)	
Current		
Cash	$ 840	$ 1,967
Accounts receivable	118	89
Inventories	2,354	2,337
Prepaid expenses	18	16
	$ 3,330	$ 4,409

LIABILITIES

Current		
Accounts payable	$ 2,233	$ 3,351
Deferred revenue	108	107
	2,341	3,458
Accrued employee termination benefits	289	251
Government of the Yukon Working capital advance	700	700
	$ 3,330	$ 4,409

Approved by the Board:

Margaret A Dunn
Chairman

Member

YUKON LIQUOR CORPORATION

Statement of Income
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Sales	$ 16,929	$ 16,499
Cost of goods sold	8,307	8,219
Gross profit	8,622	8,280
Expenses		
Salaries and employee benefits	2,150	2,096
Rentals, utilities and maintenance	467	386
Cartage	157	158
Travel and communication	102	72
General and office supplies	75	78
Professional services	16	12
Board honoraria and expenses	11	12
Miscellaneous	2	8
	2,980	2,822
Operating income	5,642	5,458
Other income		
Fees, permits and licences	70	67
Bank interest	26	72
Miscellaneous	188	149
	284	288
Net income for the year, transferred to the Government of the Yukon	$ 5,926	$ 5,746

YUKON LIQUOR CORPORATION

Notes to Financial Statements
March 31, 1990

1. Authority and operations

The Corporation, established under the Liquor Act, is responsible for the purchase, distribution and sale of liquor within the Territory. It is also responsible for controlling the sale of liquor through licenced outlets and enforcing all matters related to the Act.

The Corporation is provided with an interest-free working capital advance by the Government of the Yukon. In accordance with the Act, the net income for the year is transferred to the Government of the Yukon.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. The more significant accounting policies are as follows:

Inventories

Inventories are valued at landed cost at Whitehorse.

Fixed assets

Fixed assets have been financed by the Government of the Yukon under a capital vote within the Capital Estimates of the Government. While the custody of the assets is with the Corporation, these assets are owned by the Government of the Yukon.

Pensions

The Corporation and its employees, who are deemed to be employees of the Government of the Yukon, make contributions to the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Fixed assets

The cost to the Government of the Yukon of fixed assets held by the Corporation at March 31 is as follows:

	1990	1989
	(thousands of dollars)	
Liquor store buildings	$ 978	$ 978
Store and warehouse improvements	1,167	1,115
Equipment	447	479
Furniture and office equipment	123	130
	$ 2,715	$ 2,702

4. Accommodation and services provided without charge

These financial statements do not reflect the cost of accommodation and other services provided without charge by the Government of the Yukon, or the value of services provided without charge to the Government by the Corporation in its capacity as Territorial Agent in localities outside Whitehorse. The value of services provided by the Government to the Corporation is estimated at $598,000 (1989- $414,000). The value of services provided by the Corporation to the Government is estimated at $233,000 (1989- $225,000).

5. Collection of liquor taxes

The Corporation transferred to the Government of the Yukon liquor taxes of $2,031,000 (1989 - $1,980,000) collected during the year under the Liquor Tax Act.

6. Related party transactions

In addition to the related party transactions disclosed in Notes 3 to 5 inclusive, accounts payable at March 31, 1990 include $1,134,000 due to the Government of the Yukon (1989- $1,594,000).

7. Lease commitments

The Corporation has commitments to December 31, 1990 for leased premises of $145,000.

Report on the examination of the
accounts and financial statements of the
YUKON DEVELOPMENT CORPORATION
for the year ended March 31, 1990

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Development Corporation

I have examined the consolidated balance sheet of the Yukon Development Corporation as at March 31, 1990 and the consolidated statements of income, retained earnings and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Corporation, the consolidated financial statements are in agreement therewith and the transactions that have come to my notice have, in all significant respects, been in accordance with the Yukon Financial Administration Act and regulations as applicable, the Yukon Development Corporation Act and the by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 11, 1990

YUKON DEVELOPMENT CORPORATION
Consolidated Balance Sheet
as at March 31, 1990

ASSETS

	1990	1989
	(thousands of dollars)	
Fixed assets		
Property, plant and equipment (Note 3)	$ 96,647	$ 92,251
Current assets		
Cash and short-term investments	7,939	6,784
Accounts receivable	2,190	3,377
Inventories	640	570
Prepaid expenses	29	127
	10,798	10,858
Investments (Note 4)		
Debentures (net of allowance)	565	3,534
Long-term receivables (net of allowance)	298	725
Shares	-	120
Advances to receiver-manager	400	-
	1,263	4,379
Deferred costs	-	114
	1,263	4,493
	$ 108,708	$ 107,602

LIABILITIES

Long-term debt (Note 5)		
Government of Canada	$ 50,650	$ 52,050
Government of the Yukon Territory	14,336	14,336
	64,986	66,386
Current liabilities		
Accounts payable	1,827	587
Interest payable	679	637
Current portion of long-term debt (Note 5)	1,400	1,400
	3,906	2,624
Due to affiliated corporation	-	573
	68,892	69,583

EQUITY

Contributed capital	29,500	29,500
Contingency reserve (Note 2 d)	2,250	2,250
Retained earnings	8,066	6,269
	39,816	38,019
	$ 108,708	$ 107,602

Approved by the Board:

Chairman

Director

YUKON DEVELOPMENT CORPORATION

Consolidated Statement of Retained Earnings
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Balance at beginning of year	$ 6,269	$ 4,276
Net income	1,963	3,335
Power rate relief subsidy payments (Note 2[e])	(166)	(1,342)
Balance at end of year	$ 8,066	$ 6,269

YUKON DEVELOPMENT CORPORATION

Consolidated Statement of Income
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Revenue		
Sales	$ 18,258	$ 24,365
Other	79	78
	18,337	24,443
Expenses		
Operation and maintenance	5,562	8,964
Administration	2,450	3,388
Depreciation	2,296	2,273
Amortization of deferred costs	114	625
Board	51	25
	10,473	15,275
Operating income	7,864	9,168
Financial expense (income)		
Interest expense on long-term debt	4,136	4,085
Interest income	(1,179)	(691)
	2,957	3,394
Loss on investments (Note 6)	2,944	2,439
Net income	$ 1,963	$ 3,335

YUKON DEVELOPMENT CORPORATION

Consolidated Statement of Changes in Financial Position
for the year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Cash provided from operating activities		
Net income	$ 1,963	$ 3,335
Items not involving cash		
Loss on investments	2,944	2,439
Depreciation	2,296	2,273
Amortization of deferred costs	114	625
Gain on sale of fixed assets	-	(19)
Change in non-cash components of working capital	2,497	363
	9,814	9,016
Cash provided from (required for) investing activities		
Addition to fixed assets	(6,693)	(2,837)
Advances to receiver-manager	(400)	-
Proceeds from disposal of fixed assets	-	165
Cash proceeds on sale of sawmill	-	400
Purchase of shares of Yukon Pacific Forest Products Ltd.	-	(400)
	(7,093)	(2,672)
Cash required for financing activities		
Repayment of long-term debt	(1,400)	(1,400)
Power rate relief subsidy payments	(166)	(1,342)
Decrease in amount due to affiliated corporation	-	(77)
	(1,566)	(2,819)
Non-cash transactions related to sale of sawmill		
Sale of sawmill assets	-	3,250
Sale of inventory	-	1,372
Sale of power plant	-	800
Sale of shares	18	280
Debentures, long-term receivables and shares	(18)	(5,702)
	-	-
Net increase in cash	1,155	3,525
Cash and short-term investments at beginning of year	6,784	3,259
Cash and short-term investments at end of year	$ 7,939	$ 6,784

YUKON DEVELOPMENT CORPORATION

Notes to Consolidated Financial Statements
March 31, 1990

1. Authority, objectives and operations

The Corporation was established under the Yukon Development Corporation Act, assented to on October 28, 1985, and proclaimed in effect on December 29, 1986 by Order-In-Council 1986/197. The Corporation is to participate with the private sector in the economic development of the Yukon and acquire and operate the assets of the Northern Canada Power Commission in the Yukon.

(a) Yukon Energy Corporation

A wholly-owned subsidiary of the Corporation, Yukon Energy Corporation, was incorporated in 1987 under the Yukon Business Corporation Act to acquire and operate the assets of Northern Canada Power Commission (NCPC) in the Yukon. A management agreement for operation of these assets was entered into with the Yukon Electrical Company Limited a subsidiary of Canadian Utilities Limited. The Yukon Energy Corporation is engaged in the generation, transmission, distribution and sale of electric energy in the Yukon Territory, and is regulated by the Yukon Utilities Board, which administers acts and regulations covering such matters as rates and accounting.

The terms of the management agreement provided that the Yukon Development Corporation would organize its affairs and the affairs of Yukon Energy Corporation so that the operation, maintenance and management of the former NCPC assets would not be subject to the provisions of the Financial Administration Act (FAA). Pursuant to Order in Council 1990/76 the Yukon Energy Corporation has been exempted from the FAA effective May 15, 1990.

(b) Hyland Forest Products

The Corporation purchased the assets of Watson Lake Forest Products Ltd. (in receivership) in 1987 and entered into two separate management agreements for operation of these facilities under the name of Hyland Forest Products, first with Jack Sigalet and Associates Ltd. and later with Carroll Hatch (International) Ltd. The sawmill operations were sold on February 20, 1989.

2. Summary of significant accounting policies

The consolidated financial statements include the accounts of Yukon Development Corporation and its wholly-owned subsidiary, Yukon Energy Corporation. All inter-company transactions have been eliminated. The fiscal year of Yukon Energy Corporation ends on December 31, but the consolidation is based on the accounts of the subsidiary as at March 31, 1990.

These financial statements have been prepared by management in accordance with generally accepted accounting principles. The more significant accounting policies of the Corporation are as follows:

a) Inventories

Inventories of supplies and replacement parts are valued at the lower of cost and replacement cost.

b) Property, plant and equipment

Electrical utilities property, plant and equipment is stated at cost less accumulated depreciation. Provision for depreciation is based on the straight line method over the estimated economic life of the assets as follows:

Generation	
Hydroelectric plants	40 - 65 years
Diesel plants	20 - 25 years
Transmission	25 - 35 years
Distribution	20 - 30 years
Buildings	20 - 30 years
Office and general equipment	5 - 15 years

c) Revenue recognition

Revenue from sale of power is accrued in respect of electricity delivered but as yet unbilled.

d) Contingency reserve

The Corporation maintains a reserve for uninsured losses and additional costs from low water levels or shutdowns. Appropriations to or withdrawals from this reserve are reflected in the statement of income after determination of net income. Effective May 4, 1990, this reserve will be returned to retained earnings.

e) Power rate relief subsidy payments

In accordance with the Yukon Development Corporation Regulations, the Yukon Energy Corporation undertook to administer, on behalf of the Government of the Yukon, a power rate relief program for the benefit of residential and commercial power consumers in the Yukon equivalent to the Federal Power Support and Commercial Rate Relief programs previously financed by the Government of Canada. The cost of the subsidy programs is charged against retained earnings in accordance with the regulations.

Effective April 1, 1989, both subsidy programs have been discontinued as the rate structure now in effect accomplishes the same rate relief goals.

3. **Property, plant and equipment**

	1990	1989
	(thousands of dollars)	
Electrical utilities		
Hydro electric and diesel	$ 90,304	$ 83,816
Transmission	7,102	7,031
Distribution	2,796	2,322
Buildings, office and general equipment	1,768	1,734
Land	86	86
	102,056	94,989
Construction in progress	702	1,192
	102,758	96,181
Old Yukon College - renovations	101	-
Head office - fixtures and equipment	71	61
	102,930	96,242
Accumulated depreciation	6,283	3,991
	$ 96,647	$ 92,251

The building known as the Old Yukon College was transferred to the Corporation on April 27, 1990 from the Government of Yukon for a nominal amount of $10. Old Yukon College will be renovated and leased back to the government for a period of twenty years at which time the government may repurchase the property for a nominal sum (see also Note 7).

4. **Investments**

On February 20, 1989, the Corporation sold its sawmill operations, known as Hyland Forest Products, to Yukon Pacific Forest Products Ltd. The Corporation received $5.4 million in proceeds from the purchaser. The value of the related debentures, long term receivables and shares in Yukon Pacific Forest Products Ltd., have an estimated net realizable value of $565,000 as an allowance has been taken with respect to these items as follows (see also Note 6):

	1990	1989
	(thousands of dollars)	
(a) Debentures of Yukon Pacific Forest Products Ltd.		
- Non interest bearing, convertible debenture was to be converted to 40,000 voting common shares of Yukon Pacific Forest Products Ltd. Twenty five thousand dollars of these debentures were converted to 2,500 common shares during the year.	$ 375	$ 400
- Non interest bearing, convertible debenture due August 31, 1990. Debenture to be converted to 120,000 voting common shares of Yukon Pacific Forest Products Ltd. at that date.	1,200	1,200
Both debentures are secured against specific lands, and sawmill equipment and as both debentures are in default, an allowance for the entire amount due has been taken.		
Yukon Indian Development Corporation Ltd., Liard Band and Kaska Council have agreed on February 20, 1989 to purchase not less than seventy percent of the aggregate number of common shares received by Yukon Development Corporation from time to time.		
- Non interest bearing debenture due December 31, 1989, from Yukon Pacific Forest Products Ltd. secured against specified log and lumber inventory. Payment on the debenture to be made as the log inventory is utilized or the finished lumber sold. This debenture was not paid as provided and is in default; an allowance has been taken for the entire amount.	1,369	1,369
- Investment in non-interest bearing debenture receivable from 7628 Yukon Ltd. (a wholly owned subsidiary of Yukon Pacific Forest Products Ltd.), secured against the powerhouse assets located in Watson Lake, due in four equal payments of $200 thousand each on December 31, 1990, 1991, 1992 and 1993. An allowance of $235 thousand has been taken in 1989.	800	800
	3,744	3,769
Less: allowance for uncollectability	3,179	235
	565	3,534

	1990	1989
	(thousands of dollars)	

(b) Long-term receivables

Non-interest bearing long-term receivables from Yukon Pacific Forest Products Ltd. Due February 17, 1999. Payments to be on the 30th day of June in each year commencing on June 30, 1991 in amounts equal to 10% of the net income of the business for the fiscal year ending the previous March 31 or the amount remaining unpaid, whichever is the lesser. The balance to be paid February 17, 1999. Due to the defaults on the previously noted debentures a further allowance of $442,000 has been taken in 1990 in addition to the one of $808,000 already taken in 1989.	1,250	1,250
- Long-term receivable from 7716 Yukon Ltd. due February 20, 1992. Interest at 11% secured by 29,750 (1989 - 28,000) shares (35% voting) of Yukon Pacific Forest Products Ltd. 7716 Yukon Ltd. is a company owned by Yukon Indian Development Corporation Ltd., Liard Band and Kaska Council.	298	283
Repayment terms are extended should finalization occur regarding the land claim by the Liard Indian Band against the Government of Canada. The amount to be repaid is then by payment of 20% of full amount outstanding on the first anniversary of the finalization date; 30% of the full amount outstanding on the second anniversary of the finalization date; the balance then outstanding on the third anniversary of the finalization date. Guaranteed jointly and severally by Liard Indian Band, Kaska Dena Council, and Yukon Indian Development Corporation Ltd.		
	1,548	1,533
Less: allowance for uncollectability	1,250	808
	298	725

(c) Shares

Common shares of Yukon Pacific Forest Products Ltd. The 12,750 (1989 - 12,000) (15% voting) common shares have been written down to nil.	-	120

	1990	1989
	(thousands of dollars)	
(d) Advances to receiver-manager		
The Corporation has provided $400,000 to the receiver-manager of Yukon Pacific Forest Products Ltd. The receiver has issued to the Corporation certificates which rank ahead of the debentures and bear interest at prime plus two percent.	400	-
	$ 1,263	$ 4,379

5. **Long-term debt**

a) **Government of Canada**

The following debt was part of the consideration given in 1987 to acquire the assets of Northern Canada Power Commission.

	1990	1989
	(thousands of dollars)	
Flexible term note 7%, maturing January 1, 2028	$ 37,250	$ 38,250
Term note 9%, maturing March 31, 1997	14,800	15,200
	52,050	53,450
Portion due within one year	1,400	1,400
	$ 50,650	$ 52,050

Payments of principal under the terms of the $40 million flexible term note are annual instalments of $1 million commencing December 31, 1988. The terms of the flexible term note also provide for payments of principal and interest to be deferred and abated respectively if sales of power on the Whitehorse-Aishikik-Faro electric power distribution system are less than specified amounts.

Payments of principal under the terms of the $16 million term note are nine annual instalments of $400,000 commencing March 31, 1988 with the balance due on March 31, 1997.

Canada has been provided with security for these debt obligations in the form of a mortgage against the acquired assets.

b) **Government of the Yukon Territory**

	1990	1989
	(thousands of dollars)	
Accountable advances	$ 14,336	$ 14,336

The accountable advances are interest free and have no repayment terms.

6. Loss on Investments

On February 7, 1990 the Supreme Court of the Yukon Territory appointed a receiver-manager to take charge of the assets of Yukon Pacific Forest Products Ltd. On May 10, 1990 the receiver-manager was granted the right to sell those assets.

An allowance has been taken against all amounts receivable from Yukon Pacific Forest Products Ltd. with the exception of the amount relating to the powerhouse assets.

	1990	1989
	(thousands of dollars)	
Debentures	$ 2,944	$ 235
Long-term receivables	442	808
Shares	127	-
Start up allowance and other items	(569)	572
Loss on sale of sawmill operations	-	541
Fire loss	-	283
	$ 2,944	$ 2,439

7. Commitments

A management agreement for a term of five years was entered into on March 31, 1987 between Canadian Utilities Limited, the Yukon Electrical Company Limited and Yukon Energy Corporation for the Yukon Electrical Company Limited to operate the purchased assets. The agreement provides for a fee of $648,000 per year, adjusted annually by eighty percent of the percentage change in the consumer price index. The fee paid in the year amounted to $677,400 (1989 - $662,000).

The estimated cost of completion for the capital projects approved and carried over into the next fiscal year is $5,734,000 (1989 - $6,681,000).

The Corporation has been directed to renovate the building known as Old Yukon College. It is expected that these renovations will require the expenditure of approximately $6,000,000 over the next 18 months. The Corporation will arrange financing for this project in the amount of $5,750,000 (see Note 9[b]).

8. Related parties

In addition to the transactions described in Notes 3, 4 and 5, the Yukon Energy Corporation has significant transactions with the Yukon Electrical Company Limited. These transactions and resulting balances comprise:

	1990	1989
	(thousands of dollars)	
Sale of power	$ 9,099	$ 11,238
Accounts payable	1,480	337
Accounts receivable	2,010	2,680

Included in accounts payable is a charge of $37,000 (1989 - $38,000) from the Yukon Government for recoverable charges paid on behalf of Yukon Development Corporation.

Included in accounts receivable from the Yukon Government is $80,000 in respect of costs shared in respect of a number of projects.

9. Contingencies

a) Claim Against Corporation

One of the Corporation's major customers has filed a statement of claim in the Yukon Supreme Court claiming that the Corporation over-charged for power from the period January 1987 to November 1987. The Corporation has filed a statement of defense. The amount of the liability, if any, cannot be reasonably estimated at this time nor can the likelihood of the loss occurring be determined. Consequently, no amount has been accrued in the financial statements of the Corporation. Should a loss occur it will be accounted for as a prior period adjustment.

b) Letter of Credit

The Corporation has arranged for a letter of credit in the amount of $115,000 which has been placed as security for a standby fee in respect of $5,750,000 to be borrowed to finance the renovations of the building known as Old Yukon College. If the Corporation fails to complete the borrowing this amount will be paid to the lender. The letter of credit is secured by the pledge of a term deposit in like amount.

10. Rate Matters

In a final decision dated October 29, 1989, the Yukon Utilities Board set revenue requirements for 1989 and 1990. This decision resulted in a revenue refund of $447,000 which has been recorded in accounts payable.

During the year the Yukon Energy Corporation effected periodic adjustments to take into account rate stability. Such adjustments in 1989 resulted in revenues in excess of requirements being refunded to customers by adjustment on subsequent utility billings. The balance of the excess which had not been refunded by March 31, 1990 amounted to $615,000 and this is also included in accounts payable.

11. Industry segments

Up to February 20, 1989, the Corporation operated in two industries - power utility and forest products. As a power utility through its wholly owned subsidiary, Yukon Energy Corporation, major hydro generation is provided for the Yukon Territory. The Corporation also provides for diesel power production and distribution.

Forest products comprised lumber produced at a sawmill located in Watson Lake, Yukon, operated under the business name of Hyland Forest Products. The sawmill operations were sold on February 20, 1989.

The following table summarizes the effect of the forest products segment on the consolidated results of operations.

	1990	1989
	(thousands of dollars)	
Sales to customers outside the Corporation	$ -	$ 1,979
Cost of sales and expenses	-	5,981
Segment operating loss	-	4,002
Loss on investments	2,944	2,204
Net loss	$ 2,944	$ 6,206

12. Trust Funds

The Corporation holds in trust amounts to be refunded to residential consumers in respect of Federal and Territorial Income Tax paid by the Yukon Electrical Company Limited and subsequently rebated. Interest earned on the fund will also be refunded to consumers.

	(thousands of dollars)
Funds received during the year	$ 963
Interest earned	67
Paid out	(661)
Funds held at the end of year	$ 369

These amounts are not reflected in the financial statements.

	Power Utility	Forest Products (11 months)	Corporate	Elimination	Consolidated 1990	Consolidated 1989
	(in thousands of dollars)					
Sales to customers outside the enterprise	$ 22,464	$ 1,979	$ -	$ -	$	$ 24,443
Inter-segment sales	291	-	-	(291)		-
Total sales	22,755	1,979	-	(291)		24,443
Cost of sales and expenses	(9,182)	(5,981)	(403)	291		(15,275)
Segment operating profit (loss)	$ 13,573	$ (4,002)	$ (403)	$ -	$	$ 9,168
Extraordinary items	-	(2,204)	(235)	-		(2,439)
Interest expense	-	-	-	-		(4,085)
Interest income	-	-	-	-		691
Net income	$	$	$	$	$	$ 3,335
Identifiable assets	99,130	-	8,472	-		107,602
Capital expenditures	1,879	478	32	-		$ 2,389
Depreciation	2,010	257	6	-		$ 2,273
Amortization of deferred costs	115	510	-	-		625
Long-term debt	52,050	-	14,336	-		66,386

Report on the examination of the
accounts and financial statements of the
YUKON HOUSING CORPORATION
for the year ended March 31, 1990

AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

To the Executive Council Member responsible for the
Yukon Housing Corporation

I have examined the balance sheet of the Yukon Housing Corporation as at March 31, 1990 and the statements of operations, equity and cash flows for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1990 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept by the Corporation, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been within the powers of the Corporation under the Yukon Financial Administration Act and regulations, the Housing Corporation Act and the by-laws of the Corporation.

Raymond Dubois, F.C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
September 14, 1990

YUKON HOUSING CORPORATION
Balance Sheet
as at March 31, 1990

	1990	1989
	(thousands of dollars)	
ASSETS		
Current assets		
Cash	$ 1,746	$ 1,926
Accounts receivable		
- Central Mortgage and Housing Corporation	1,513	1,347
- Other	303	261
Inventory	81	81
Prepaid expenses	10	23
	3,653	3,638
Mortgages receivable	138	146
Housing projects (Note 3)	25,273	22,170
	$ 29,064	$ 25,954
LIABILITIES		
Current liabilities		
Bank indebtedness	$ -	$ 225
Accounts payable	852	878
Due to the Yukon Government	2,655	2,392
Deferred rental revenue	46	43
Current portion of long-term debt (Note 4)	133	109
	3,686	3,647
Long-term debt (Note 4)	14,652	13,287
EQUITY		
Equity of the Yukon Government	10,726	9,020
	$ 29,064	$ 25,954

Approved by the Board:

Director

Director

YUKON HOUSING CORPORATION
Statement of Equity
as at March 31, 1990

	1990	1989
	(thousands of dollars)	
Balance, beginning of year	$ 9,020	$ 9,004
Yukon Government grant - other (Note 5)	1,706	16
Balance, end of year	$ 10,726	$ 9,020

YUKON HOUSING CORPORATION
Statement of Operations
Year Ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Revenues		
Rental income	$ 2,137	$ 1,784
Recoveries - cost shared agreements	1,765	1,705
Interest	14	45
Miscellaneous	16	7
	3,932	3,541
Expenses		
Program costs (Schedule)		
- Operations	2,702	2,036
- Other	1,048	959
Interest on long-term debt	1,527	1,195
Personnel	1,197	1,154
Depreciation and amortization	728	636
Administration (Schedule)	620	474
Loss on sale of housing projects	9	1
	7,831	6,455
Net loss from operations	(3,899)	(2,914)
Yukon Government grant - operations	3,899	2,914
Net results of operations after government grant	$ -	$ -

YUKON HOUSING CORPORATION
Statement of Cash Flows
Year ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Operating activities		
Net loss from operations	$ (3,899)	$ (2,914)
Add items not affecting cash		
Depreciation	728	636
Loss on sale of housing projects	9	1
Changes in non-cash working capital components related to operations	45	1,502
Cash used in operating activities	(3,117)	(775)
Investing activities		
Additions to housing projects	(3,861)	(4,601)
Proceeds from sale of housing projects	21	14
Reduction of mortgages receivable	8	5
Cash used in investing activities	(3,832)	(4,582)
Financing activities		
Additions to bank indebtedness	-	225
Repayment of bank indebtedness	(225)	-
Increase in long-term debt	1,499	4,032
Repayment of long-term debt	(110)	(112)
Yukon Government grant - operations	3,899	2,914
- other	1,706	16
Cash provided by financing activities	6,769	7,075
Increase (decrease) in cash	(180)	1,718
Cash, beginning of year	1,926	208
Cash, end of year	$ 1,746	$ 1,926

YUKON HOUSING CORPORATION

Notes to Financial Statements
March 31, 1990

1. Authority and objectives

The Corporation was established in 1972 by the Housing Corporation Act of the Yukon Territory to develop and manage home ownership and rental housing programs in the Yukon and to administer the Yukon Government's staff accommodations.

The Corporation has a mandate to service the housing needs of all Yukoners. As part of this mandate, the Corporation provides low rental housing which have operating losses. Consequently, the Corporation is dependent on the Yukon Government for funding its operations.

2. Significant accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles.

Grants provided by the Yukon Government

Operating and Capital Grants are received from the Yukon Government, in accordance with Section 17 of the Act. These Grants are reflected on the Statement of Operations or Statement of Equity as appropriate.

Inventory

Inventory consists of houses purchased from former employees of the Yukon Government. The houses are recorded at the lower of cost and appraised value.

Housing projects

Housing projects are stated at cost, net of contributions from outside agencies, and include interest on loans during construction.

Social housing projects financed by long-term debt are depreciated using the sinking fund method based on principal repayment of the associated debt.

Social housing projects not financed by long-term debt are depreciated on a straight line basis over their estimated useful lives of 15 years.

Lease to purchase housing projects are depreciated on a straight line basis over their estimated useful lives of 35 years. Under the Yukon Housing Corporation Lease to Purchase program, the Corporation purchases houses and leases them to qualified applicants. The applicants are given an option to purchase the houses within five years.

Staff housing projects and other facilities are depreciated on the straight line basis over their estimated useful lives as follows:

Standard construction	35 years
Mobile units	15 years

Program costs and recoveries

Administration expenses relating directly to a program are allocated to that program.

The Corporation has entered into cost sharing agreements whereby operating deficits of certain housing projects are shared with the following entities:

Canada Mortgage and Housing Corporation ("CMHC")
Department of Indian Affairs and Northern Development ("DIAND")
and City of Whitehorse

Recoveries of these program costs are included in revenue. Any adjustments upon finalization of cost recoveries are reflected in the accounts in the year of adjustment.

Pensions

Employees of the Corporation are members of the Public Service Superannuation Plan of the Canadian Government. Contributions to the Plan are required from both the employees and the Corporation. The Corporation is only liable for current contributions which are expensed on a current basis.

3. Housing projects

Housing projects consist of the following:

	1990			1989
	(thousands of dollars)			
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Social housing	$ 17,807	$ 1,686	$ 16,121	$ 15,030
Lease to purchase	3,430	120	3,310	1,429
Staff housing	6,351	1,676	4,675	4,523
Other facilities	629	259	370	401
Land	797	-	797	787
	$ 29,014	$ 3,741	$ 25,273	$ 22,170

Contributions received during the year under cost sharing agreements are as follows:

	1990	1989
	(thousands of dollars)	
CMHC	$ 542	$ 396
Canadian Government - DIAND	100	139

4. **Long-term debt**

	1990	1989
	(thousands of dollars)	
CMHC loans	$ 3,283	$ 3,346
Mortgages	11,502	10,050
	14,785	13,396
Current portion	(133)	(109)
	$ 14,652	$ 13,287

The CMHC loans bear interest at a weighted average rate of 9.35% (1989 - 9.19%) and are repayable in annual instalments until the year 2027.

The mortgages bear interest at a weighted average rate of 11.60% (1989 - 11.38%) and are repayable in blended monthly instalments until the year 2023.

Principal repayments required for the next five years are as follows:

	CMHC Loans	Mortgages
	(thousands of dollars)	
1991	$ 69	$ 64
1992	75	72
1993	81	81
1994	88	90
1995	96	101

Repayment of the Corporation's long-term debt is guaranteed by the Yukon Government.

5. Yukon Government grants

Total Yukon Government grants for the year are calculated as follows:

	1990	1989
	(thousands of dollars)	
Yukon Government grant - operations	$ 3,899	$ 2,914
Housing projects	4,503	5,136
Repayment of long-term debt	110	112
Mortgage financing	(1,499)	(4,032)
Recoveries of capital costs	(642)	(544)
Depreciation	(728)	(636)
Loss on sale of housing projects	(9)	(1)
Proceeds on sale of housing projects	(21)	(14)
Decrease in mortgages receivable	(8)	(5)
Yukon Government grant - other	1,706	16
Total Yukon Government grants	$ 5,605	$ 2,930

For Yukon Government budgeting purposes, program costs - other (see schedule) are considered capital in nature and the total grant would be calculated as follows:

	1990	1989
Operations and maintenance	$ 2,851	$ 1,955
Capital	2,754	975
	$ 5,605	$ 2,930

For Yukon Government budgeting purposes, gross expenditures would be:

	1990	1989
Operations and maintenance	$ 6,783	$ 5,496
Capital	$ 5,551	$ 6,095

6. Commitments

At March 31, 1990 the estimated cost of completing capital projects in progress is $4,664,061 (1989 -$990,000). Of this amount, the Corporation has $3,101,300 (1989 - $99,000) in outstanding contractual obligations.

7. Comparative figures

Certain comparative figures for 1989 have been reclassified to conform to the presentation adopted in the current year.

SCHEDULE

YUKON HOUSING CORPORATION

Schedule of Program Costs and Administration Expenses
Year Ended March 31, 1990

	1990	1989
	(thousands of dollars)	
Program costs - operations		
Utilities	$ 603	$ 601
General maintenance	1,123	596
Property taxes	372	316
Property rentals	395	340
Grounds and snow removal	152	97
Program administration	57	86
	$ 2,702	$ 2,036
Program costs - other		
Construction and acquisition administration	$ 31	$ -
Home Improvement Initiative program	798	749
Office improvements	52	184
Lease to Purchase program administration	23	26
Owner Build program	122	-
Joint Venture program	22	-
	$ 1,048	$ 959
Administration		
Professional fees	$ 132	$ 108
Travel and transportation	97	103
Rentals - office and equipment	92	65
Computer services	56	50
Communications	49	38
Office and sundry	61	33
Boards and committees	21	31
Public relations	16	17
Personnel recruitment and training	20	16
Ministers' conference	76	13
	$ 620	$ 474

For Yukon Government budgeting purposes amounts spent on Program costs - other are considered to be capital in nature.